DETERMINANTS OF EFFECTIVE STRATEGY IMPLEMENTATION IN THE KENYAN PUBLIC SECTOR. A CASE OF THE KENYA REVENUE AUTHORITY

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DECLARATION

This dissertation is a product of my own work and not the result of any collaboration. It has not been previously presented to any other institution. I agree that this dissertation may be available for reference at the discretion of the University.

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ABSTRACT

The role of strategic management and its positive impact on organizational performance, as well as the widespread challenges to the quality of public sector services has drawn the Kenyan government's attention in recent years. Consequently, policies were developed to increase efficiency through the development of strategic plans. Despite these efforts, many public sector organizations in Kenya have failed to successfully navigate the implementation of their strategies. Empirical studies have approximated that 60 to 80 per cent of strategy implementation efforts fail. Costs are high when strategic change efforts fall short; not only financially but also in terms of lost opportunities to advance economic growth and development, wasted resources, and dwindling support from various partners and stakeholders. Therefore, the study assessed the factors that influence effective strategy implementation within the public sector in Kenya; by reviewing Kenya Revenue Authority's successful implementation of its Revenue Administration Reform and Modernization (RARMP) strategy. To achieve the study objectives, an exploratory approach was adopted via a case study, as well as descriptive research design. A sample of 78 respondents was obtained from a target population of 783 at KRA headquarters, through stratified random sampling. The study received 67 questionnaires, which corresponded to a response rate of 85.9%. Ordinal regression and correlation analyses confirmed statistically significant relationships among the variables, as well as when combined against the dependent variable. The XLSTAT version 16.6 software was utilized to facilitate computations, and illustrate the characteristics of the variables via frequency distribution tables, charts and prose. The study revealed that leadership moderately influenced effective strategy implementation, in terms of strong executive support, as well as clear communication of strategic objectives to staff. Organizational resources had the greatest influence on effective strategy implementation, through the efficient management of human and technological resources. The study also ascertained that organizational structure moderately influenced effective strategy implementation via creation of new service units and expansion of the customer service outlets. Finally, the study verified that organizational culture strongly influenced effective strategy implementation in terms of leadership support for KRA's core values and change management programs. The study recommended that the top management at KRA develop numerous modes of communication so as to create and maintain acceptance of new strategies. The study also endorsed the use of fiscal incentives, publicly awarded for meeting performance targets linked to strategic objectives. In addition, the study proposed that management ought to be sensitized on the importance of aligning the organizational structure with the strategy. Finally, the study recommended that KRA should develop a system for accurately identifying all stakeholders, and develop effective ways of communicating with them.

ST. PAUL'S UNIVERSITY

TABLE OF CONTENTS

Page

DECLARATION ..... **ii**

ACKNOWLEDGEMENTS ..... **iii**

ABSTRACT ..... **iv**

LIST OF TABLES ..... **vii**

LIST OF FIGURES ..... **viii**

ABBREVIATIONS AND ACRONYMS ..... **ix**

DEFINITION OF KEY TERMS ..... **x**

CHAPTER ONE: INTRODUCTION **1**

1.1 Background of the Study 1

1.2 Statement of the Problem 5

1.3 Objectives 6

1.4 Research Questions 6

1.5 Significance of the Study 7

1.6 Scope of the Study 7

1.7 Limitations of the Study 7

CHAPTER TWO: LITERATURE REVIEW **9**

2.1 Introduction 9

2.2 Theoretical Framework 9

2.3 Empirical Review 15

2.4 Summary of Knowledge Gaps 23

2.5 Conceptual Framework 24

CHAPTER THREE: RESEARCH METHODOLOGY **25**

3.1 Introduction 25

3.2 Research Design 25

3.3 Target Population 25

3.4 Sample Size 26

ST. PAUL'S UNIVERSITY

3.5 Data Collection 27

3.6 Validity and Reliability 27
3.7 Data Analysis Methods 28
3.8 Ethical Considerations 29

CHAPTER FOUR: RESULTS AND FINDINGS 30

4.1 Introduction 30
4.2 Response Rate 30
4.3 Profile of the Respondents 30
4.4 Leadership and Strategy Implementation 33
4.5 Organizational Resources and Strategy Implementation 35
4.6 Organizational Structure and Strategy Implementation 37
4.7 Organizational Culture and Strategy Implementation 40
4.8 General Observations on Strategy Implementation 43
4.9 Statistical Tests for Associations between Variables 45

CHAPTER FIVE: CONCLUSIONS AND RECOMMENDATIONS 52

5.1 Introduction 52
5.2 Summary of Findings 52
5.3 Conclusions 55
5.4 Recommendations 57
5.5 Additional Research Areas 57

REFERENCES 58

APPENDICES i

APPENDIX I INTRODUCTION LETTER i
APPENDIX II QUESTIONNAIRE ii
APPENDIX III RESEARCH BUDGET v
APPENDIX IV TIME PLAN vi

ST. PAUL'S UNIVERSITY

LIST OF TABLES

Page

Table 2.1 Summary of Knowledge Gaps 23
Table 3.1 Population 26
Table 3.2 Sample Size 26
Table 4.1 Response Rate 30
Table 4.2 Influence of Leadership on Strategy Implementation 33
Table 4.3 Influence of Organizational Resources on Strategy Implementation 35
Table 4.4 Influence of Organizational Structure on Strategy Implementation 38
Table 4.5 Influence of Organizational Culture on Strategy Implementation 41
Table 4.6 Factors that Influence Strategy Implementation 44
Table 4.7 Spearman's Correlation Scale 46
Table 4.8 Multivariate Ordinal Regression Analysis 46
Table 4.9 Bivariate Ordinal Regression Analysis: Leadership and Strategy Implementation 47
Table 4.10 Spearman's Correlation: Leadership and Strategy Implementation 48
Table 4.11 Bivariate Ordinal Regression Analysis: Organizational Resources and Strategy Implementation 48
Table 4.12 Spearman's Correlation: Organizational Resources and Strategy Implementation 49
Table 4.13 Bivariate Ordinal Regression Analysis: Organizational Structure and Strategy Implementation 50
Table 4.14 Spearman's Correlation: Organizational Structure and Strategy Implementation 50
Table 4.15 Bivariate Ordinal Regression Analysis: Organizational Culture and Strategy Implementation 51
Table 4.16 Spearman's Correlation: Organizational Culture and Strategy Implementation 51

ST. PAUL'S UNIVERSITY

LIST OF FIGURES

Page

Figure 2.1 Congruence Model 11
Figure 2.2 McKinsey 7S Model 13
Figure 2.3 Conceptual Framework 24
Figure 4.1 Gender Composition of the Respondents 31
Figure 4.2 Academic Qualifications of the Respondents 31
Figure 4.3 Tenure of the Respondents 32

ST. PAUL'S UNIVERSITY

ABBREVIATIONS AND ACRONYMS

BSC	Balanced Score Card
GOK	Government of Kenya
IFMIS	Integrated Financial Management Information Systems
IT	Information Technology
KESRA	Kenya School of Revenue Administration
KRA	Kenya Revenue Authority
OPM	Operations and Program Management
OPM/PSTD	Office of the Prime Minister/Public Sector Transformation Department
PSTS	Public Sector Transformation Strategy
RARMP	Revenue Administration Reform and Modernisation Program
SHRM	Strategic Human Resource Management
SIRM	Strategy, Innovation and Risk Management

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DEFINITION OF KEY TERMS

Leadership:	The capacity to influence individuals and groups to accomplish collective goals (Northouse, 1997).
Organizational Culture:	The shared principles, problem solving approaches, beliefs, managerial styles, processes and procedures that are specific to an organization (Thompson Strickland & Gamble, 2010).
Organizational Resources:	The finances, people, equipment and materials required to meet organizational goals (Kibachia, Iravo & Luvanda, 2014).
Organizational Structure:	The division of labour, coordination, communication, work flow, and formal power that direct organizational activities (McShane & Von Glinow, 2010).
Strategy Implementation:	The progression of actions that turn the formulated strategy into anticipated results to ensure that the vision and strategic objectives of the organization are successfully achieved (Thompson, Strickland & Gamble, 2010).

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CHAPTER ONE
INTRODUCTION

1.1 Background of the Study

Volatile global trends that involve rapid technological advances, increasing regulatory demands as well as intensified consumer requirements have created a dynamic economic setting in the past two decades. A firm's continued success often depends on its ability to constantly adjust or transform itself, by leveraging new and existing competences that sustain improved performance. This, in turn, has emphasized the importance of strategic management to successful performance (Coulter, 2010; Pearce & Robinson, 2011). For instance, an annual global survey comprising 700 chairmen and chief executive officers have consistently cited strategy execution as their greatest concern (Ernst & Young, 2014).

In the last twenty years, numerous African countries have shifted from the conventional public administration approach characterized by a hierarchical bureaucracy; in an attempt to promote good governance via public sector reform programs. They have utilized strategies such as: performance contracting, decentralized management and the privatization of public organizations so as to foster effective public administration and accountability, as well as higher levels of efficiency. However, despite the substantial efforts and resources dispensed towards the achievement of these more efficient strategies, progress has been mediocre (Economic Commission for Africa, 2010; Hope, 2012; Guma, 2013; Kilelo, 2015).

The public sector in Kenya comprises various groups such as: government ministries, state corporations and semi-autonomous organizations that operate on behalf of the government (Ongeti, 2014). The role of strategic management and its positive impact on organizational performance, as well as the widespread challenges to the quality of public sector services has drawn the government's attention in recent years. Consequently, policies have been developed to increase efficiency through the development of strategic plans such as Results-Based Management, 2004; and the Public Sector Transformation Strategy, 2010-2014. Despite these efforts, strategy implementation has proved to be a challenge for the public sector in Kenya (Hope, 2012; Government of Kenya, 2013; Ongeti, 2014; Kilelo, 2015; Busaka & Kwasira, 2015; Njoroge, Machuki, Ongeti, Kinuu, 2015).

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1.1.1 Strategy Implementation

Strategic management begins with developing a vision for where the organization is headed, converting this vision into specific objectives; analyzing the internal and external elements that affect the organization's capacity to compete in its environment; and developing a strategy to achieve the set objectives. A strategy defines an organization's products and markets, and allocates scarce resources and competences to exploit the opportunities available in the industry, thereby outperforming its competitors. The organization must then translate the strategy into value-generating activities; and its performance, denoted by tangible results that meet its objectives, demonstrates its strategic proficiency (Coulter, 2010). Previously, strategy formulation was deemed the most important phase in the strategic management process; however, it is futile to develop a well-conceived strategy which will collect dust on shelves, or waste valuable resources, yet prove impotent in the delivery of anticipated gains (Kaplan & Norton 2008; Jooste & Fourie, 2009; Cater & Pucko, 2010).

Strategy implementation refers to the progression of actions that turn the formulated strategy into anticipated results to ensure that the vision and strategic objectives of the organization are successfully accomplished (Thompson, Strickland, & Gamble, 2010). To operationalize a strategy, an organization must formulate an action proposal, which represents its strategic objectives in monthly, quarterly, semi-annual and annual targets. In addition, the organization must develop policies that streamline decision-making processes; operational procedures that convert the strategy into everyday activities; and reward systems for achieving the desired behavior and results (Pearce & Robinson, 2011).

According to Cater and Pucko (2010), approximately 80 per cent of organizations develop the right strategies, but only 14 per cent implement them well. Similarly, Madegwa (2013) posits that complex issues are prevalent in strategy implementation, such as organizational restructuring, technological and process changes. He notes that the changes can be adaptive, requiring the introduction of standard industry practices to the organization; innovative, that is, initiating novel practices to the firm; or ground-breaking changes that pioneer new practices to the industry.

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On the other hand, various authors stipulate that success in strategy implementation is extremely dependent on the soft factors within organizations. They assert that strategy implementation more often than not, involves organizational transformation in the form of extensive changes to cultural adjustments in addition to changes in structure, routines and processes (Viseras, Baines & Sweeney, 2005; Hrebiniak, 2008; Coulter, 2010; Rajasekar, 2014). In citing Ansoff and McDonnell (1990), Rajasekar (2014) postulated that the decision-making processes are profoundly politicized in many organizations, because new strategies often disorganize the culture, as well as creating power struggles between individuals, teams, departments, and even the executive management.

Strategy implementation also provokes conflict in terms of resource allocation between previously lucrative activities and the new strategies. Moreover, strategic initiatives frequently create a sense of uncertainty or anxiety among employees, concerning the personal impact of the impending changes (Slattery, 2013). Therefore, successful strategy implementation requires employee motivation to ensure that they become willing to pursue the set objectives. This can be attained by using rewards and incentives to support performance objectives; creating a company culture that contributes toward strategy implementation; as well as using incessant communication through executive sponsors to propel the implementation process (Thompson, Strickland & Gamble, 2010).

1.1.2 The Public Sector in Kenya

Given that an effective public sector is a crucial component of sustainable development in Kenya, transformational initiatives are vital so as to increase effectiveness, sustain good governance and provide superior delivery of public services. Consequently, a Public Sector Transformation Strategy (PSTS) was developed to fundamentally reshape public service and accomplish its role in the achievement of national development goals (Office of the Prime Minister/Public Sector Transformation Department (OPM/PSTD), 2010). As a result, public sector organizations were obligated to implement business strategies so as to streamline internal operations, facilitate organizational growth, and productivity (Government of Kenya, 2013; Njoroge, Machuki, Ongeti, Kinuu, 2015).

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However, strategy implementation has proved to be a challenge for most public sector organizations, owing to several factors, viz.: lack of political sponsorship, stiff resistance to change, inept planning and sequencing of activities, lack of technical expertise, insufficient communication and information sharing, lack of staff and executive commitment, inadequate resources, political interference, lack of congruence between planning and resource allocation, unclear task accountability, lack of training, ill-timed intercession on challenges, a high level of digression from strategy objectives, and the introduction of inflexible and inappropriate systems (Murithi, 2009; Haoro, 2012; Busaka & Kwasira, 2015).

1.1.3 The Kenya Revenue Authority

The Kenya Revenue Authority (KRA) was established in 1995 as the principal revenue collection agency; and accounts for over 95 per cent of ordinary government revenue. It enforces Kenya's tax laws by maximizing revenue collection at the least possible expense (Lumumba, Wanjohi, Magutu, & Mokoro, 2010). KRA has the following strategic priorities: enhance revenue mobilization; leverage technology to achieve high customer satisfaction levels, operational efficiency and service delivery; strengthen revenue administrative capacity through business process optimization; create a staff establishment that is professional, and proactive in solving customer problems (KRA Sixth Corporate Plan, 2015).

KRA has undergone significant changes as spelt out in six corporate plans, in an attempt to enhance professionalism in revenue administration. In 2004, the Revenue Administration Reform and Modernization Program (RARMP) was instituted to ensure that KRA transformed into a modern, fully integrated and client-focused organization. A restructuring exercise in 2012 introduced change management, and transferred the coordination of RARMP activities to the Operations and Program Management (OPM), a service unit under the Office of the Commissioner General. The OPM enables the modernization projects to meet the desired outputs such as: attainment of objectives, culture alignment to strategy, internal and external support to strategic projects, time and cost efficiency (KRA Sixth Corporate Plan, 2015).

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Many positive developments have been achieved through the RARMP strategy, viz.: revenue collection rose by 78.6 per cent, from KES 229 billion in 2003/04 to KES 1,069 billion in 2014/15; the cost of tax collection remained at 1.2 per cent; implementation of the iTax online platform offered electronic services; iTax regional support centres were set up to enhance service quality; the Information Technology (IT) infrastructure was modernized to cover 98 per cent of all KRA stations. KRA also became ISO 9001:2015 certified, and implemented a Culture Change Program to focus on the 'people' aspects of change (KRA Sixth Corporate Plan, 2015).

1.2 Statement of the Problem

The dynamic nature of economic environments has compelled many firms to use strategies that leverage competences to sustain improved performance. Nevertheless, Cater and Pucko (2010) assert that even though approximately 80 per cent of organizations develop the right strategies, only 14 per cent implement them well. Kaplan and Norton (2008) also observed that organizations frequently experience implementation failure rates as high as 60 to 90 per cent; while Rajasekar (2014) reported a 50 to 80 per cent failure rate.

Kenya has various public sector organizations which contribute to the country's economic growth and development. Unfortunately, many have been riddled with mismanagement scandals attributable to: embezzlement and incompetent expenditure controls, employment malpractices, ineffective strategy implementation and obsolete technologies (Busaka & Kwasira, 2015). Consequently, the Kenyan government developed policies for increasing efficiency, through the development of strategic plans (Government of Kenya, 2013; Njoroge, Machuki, Ongeti, Kinuu, 2015). Even so, strategy implementation proved to be challenging due to: lack of political sponsorship; stiff resistance to change; lack of technical expertise, inadequate resources; and digression from strategy objectives (Murithi, 2009; Busaka & Kwasira, 2015). The costs are high when strategic change efforts fall short, in terms of lost opportunities to advance economic development, wasted resources, conflict and diminished support from various partners and stakeholders (Slattery, 2013).

Few studies have been done in Kenya pertaining to strategy implementation in the public sector in Kenya. Abok (2013) assessed the factors affecting effective implementation of strategic plans in Non-Governmental Organizations in Kenya;

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Kibachia, Iravo and Luvanda (2014) evaluated the risk factors in the strategic planning process of parastatals in Kenya; whereas Njoroge, Machuki, Ongeti, and Kinuu, (2015) examined the effect of strategy implementation on the performance of Kenyan state corporations. However, there is scant evidence of studies focused on successful strategy implementation in the public sector; and this study filled that gap. The study investigated the determinants of the successful implementation of KRA's RARMP strategy; in order to inform public sector organizations how to successfully implement their strategies and thereby enhance organizational performance.

1.3 Objectives

1.3.1 General Objective

The study sought to establish the determinants of effective strategy implementation within the public sector in Kenya.

1.3.2 Specific Objectives

1. To determine the influence of leadership on strategy implementation at the Kenya Revenue Authority.
2. To ascertain how organizational resources affect strategy implementation at the Kenya Revenue Authority.
3. To establish the influence of organizational structure on strategy implementation at the Kenya Revenue Authority.
4. To determine how organizational culture affects strategy implementation at the Kenya Revenue Authority.

1.4 Research Questions

1. How does leadership influence strategy implementation at the Kenya Revenue Authority?
2. How do organizational resources affect strategy implementation at the Kenya Revenue Authority?
3. In what ways does the organizational structure influence strategy implementation at the Kenya Revenue Authority?
4. In what ways does organizational culture affect strategy implementation at the Kenya Revenue Authority?

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1.5 Significance of the Study

Many firms invest substantial resources in strategic management, but the implementation failure rates suggest that an extensive percentage of this investment is unproductive. The study verified that organizational resources and organizational culture strongly influenced strategy implementation; while leadership and organizational structure had moderate influence on strategy implementation. Accordingly, the study served as a reference point for KRA and other public sector organizations, to develop effective implementation measures for best results, and therefore augment the benefits of their strategic investment. The study also reinforced the accountability reports on resource management and organizational performance presented to partners and donors, who collaborate with the public sector. The study added to the body of knowledge on the key factors that ought to be considered in order to successfully implement a strategy in public sector institutions; and provided the basis for further research within Kenya and Africa.

1.6 Scope of the Study

The study explored the factors influencing strategy implementation in the public sector in Kenya; by reviewing KRA's successful implementation of the RARMP strategy. This strategy was launched at the organization's headquarters in Nairobi, which comprised of a population of 1277 employees in six departments. The sampling frame consisted of employees derived from the four departments selected by KRA for participation in the RARMP strategy. These four departments, representing strata, were directly involved in implementing the RARMP strategy; and generated a sample size of 78 employees. The study collected data at KRA headquarters between March and April, and concluded in May 2017.

1.7 Limitations of the Study

Respondents were reluctant to divulge what they considered to be sensitive data, as well as the actual state of affairs within their organization; and were hesitant to spend time answering the questionnaires. To counter this, introduction letters and emails endorsed by the HR and OPM departments were included in the questionnaires. The questionnaires were delivered online to Domestic Taxes and Customs & Border Control departments, as per their request; whereas the drop and pick method was utilized for the SIRM and Corporate Support Services departments. To increase

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credibility of the data collection process, as well as response rates, an email from the OPM department was distributed to online respondents enclosing authorization for the research from the HR department, and a link to the online questionnaire. The hard copy questionnaire also included the authorization letter from the HR department. Reminders were conveyed through emails and telephone calls to foster timeliness and quality. Furthermore, data collection was conducted within one and a half months to ensure that all respondents had adequate time to respond; and the study met the respondents, their supervisors, and heads of departments, and clarified all queries that arose.

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CHAPTER TWO
LITERATURE REVIEW

2.1 Introduction

This chapter highlighted the relevant theoretical and empirical studies undertaken in strategy implementation; and developed a conceptual framework that reviewed the independent variables with regard to the dependent variable.

2.2 Theoretical Framework

The study was guided by two theories and two models that influence strategy implementation.

2.2.1 The Stakeholder Theory

The purpose of any organization is to utilize its competences to create wealth or value, and therefore achieve organizational objectives. The Stakeholder Theory as proposed by Freeman (1984) states that every organization encompasses the interactions among groups that have a stake in its activities, such as: stockholders, customers, employees, suppliers, and local communities (Freeman, Harrison, Wicks, Parmar, & DeColle, 2010). Stakeholder analysis recognizes groups with substantial impact upon, or those expected to be affected by an imminent action. Researchers have highlighted that primary stakeholders are groups whose support is indispensable for organizational existence; whereas the organization may have social and ethical obligations towards secondary stakeholders (Carroll & Bucholtz, 1993; Gibson, 2000; Freeman & McVea, 2001).

Mutually beneficial stakeholder interactions can amplify an organization's wealth-creating capability. This means that increased trust between the organization and stakeholders can moderate the need for detailed safeguards and comprehensive monitoring. Stakeholders are consequently more amenable to divulging valuable information, insights and ideas leading to greater efficiency and innovation (Post, Preston & Sachs, 2002). The theory indicates that the management and alignment of stakeholder relationships is fundamental to business success; that is, assessing how the relationships change with time, influencing them to produce maximum value, and handling the conflict of interests, so that the requirements of a wide-ranging set of stakeholders are tackled (Freeman *et al.*, 2010). Stakeholder analysis is frequently

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used prior to impending changes such as strategy implementation, to assess stakeholder viewpoints and develop cooperation, and thereby foster successful change outcomes. This theory is relevant since stakeholder support is crucial to successful strategy planning and implementation. To effectively instigate and execute organizational change, management must have the continuous support of those who can influence the outcome of the implementation process. By anticipating and handling stakeholder reactions to impending changes, managers can make the most of positive responses, or moderate the effect of negative responses (Ackermann & Eden, 2010). Therefore, an appreciation of stakeholder relationships significantly influences the accomplishment of organizational objectives through strategy implementation, which can consequently be regarded as a matter of organizational survival.

2.2.2 The Institutional Theory

The institutional theory as propagated by Meyer and Rowan (1977) provides a framework for evaluating organization-environment relationships, highlighting social norms and rules as the basis for external pressure exerted on organizations. The theory asserted that organizations conform to their external environments, which may include regulatory or governmental requirements, public opinion, interest groups, professional bodies, laws, and social values. Empirical studies conducted by DiMaggio and Powell (1983) affirmed that the institutional environment can exert intense influence on organizations to adopt formal procedures, systems, processes and structures. Innovations that enhance efficiency are often accepted and enforced by a majority of the firms in an environment; to the extent that failure to adopt them is considered imprudent, or irresponsible. Consequently, many organizations will adopt the innovations, even if they are inappropriate and do not improve efficiency. Accordingly, Selznick (1996) noted that many organizations apply innovations that may not be suitable, and may restrict current goals or limit future possibilities; and these new innovations become valued and entrenched in the organization. This often constrains the organization's ability to change, and may significantly impede strategy implementation efforts.

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This theory is demonstrated in the Kenyan public sector, where the government's mandate for improved service delivery compelled public sector organizations to embrace strategies, and adopt technologies, often without prior assessment of the strategic benefits or suitability, with regard to the individual organizations. This theory is also substantiated by the fact that provisions such as fiscal resources, and limitations such as the lack of political backing, from the external environment which includes the government, donors and partners, significantly influences strategic planning and implementation within the public sector in Kenya (Hope, 2012; Kilelo, 2015).

2.2.3 The Congruence Model

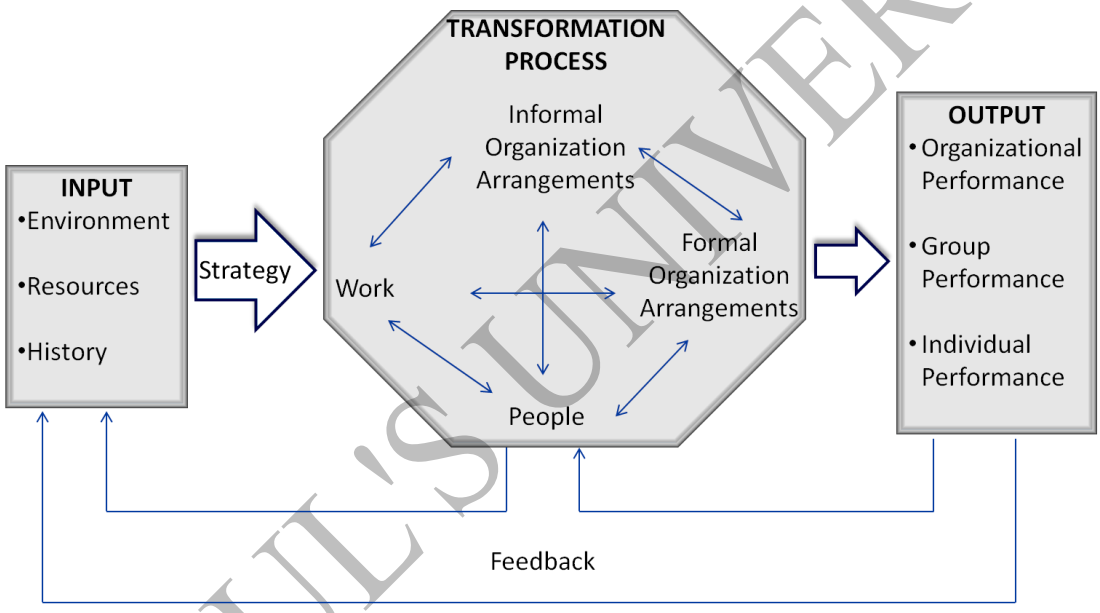


Figure 2.1: Congruence Model. Source: Nadler & Tushman (1980)

The Congruence Model developed by Nadler and Tushman (1980) asserted that in order to fully understand an organization's performance, one must first understand the organization's: input from both internal and external sources; the strategy it employs to convert its vision into choices about where and how to compete; the transformation that translates input into output; and its output, which comprises of the products and services generated to accomplish its strategic objectives. The model analyzes organizations in terms of four interactive elements, namely: people, work, structure and culture. The higher the compatibility (congruence) among the elements, the higher the organizational performance will be; whereas, a poor fit leads to dysfunctional or dismal performance (Nadler & Tushman, 1980).

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Thompson, Strickland and Gamble (2010) clarified that congruence does not occur automatically, but must be managed by matching new opportunities with the organization's staff, culture and structure. The Congruence Model aids strategy implementation by providing a scheme for evaluating the impact of transformation on organizational interactions and performance. The organization is consequently capable of ascertaining: variations to the resources, technologies and processes necessitated by the strategy; the requisite skills, knowledge and capacity to engage in the new roles; cultural aspects that will influence performance, such as values, behavior patterns and leadership styles; and how the existing structure will aid or hinder the new work requirements (Wyman, 1998).

The input section anchors the study's organizational resources variable via tangible assets that include employees, technology, capital and information; as well as intangible assets such as the perception of the organization in the marketplace. It also influences resources via limitations imposed by scarce fiscal or human capital, or by government regulations. The transformation process encompasses both organizational structure and culture, two of the study's variables. Within the Congruence Model, the formal organization represents organizational structure, which comprises the structures, systems and processes created to group people and their work, and to coordinate their activities in ways that achieve the firm's strategic objectives. The informal organization represents organizational culture, and includes the informal guidelines that influence people's behavior, and affects organizational functions (Nadler & Tushman, 1980; Mercer Delta, 2003).

2.2.4 McKinsey's 7S Model

The 7S model hypothesized by Philips, Peters and Waterman, consultants at McKinsey & Company in 1980, consists of seven interdependent variables. They proposed that productive organizational change requires more than the interaction between strategy and structure. A significant level of alignment should be realized between the variables for the firm to be effective; and that it may prove challenging to make considerable progress in one variable without parallel improvement in the others. They also asserted that the model has no starting point or hierarchy; implying that these decisions are organization-specific, and driven by the requirements of each firm.

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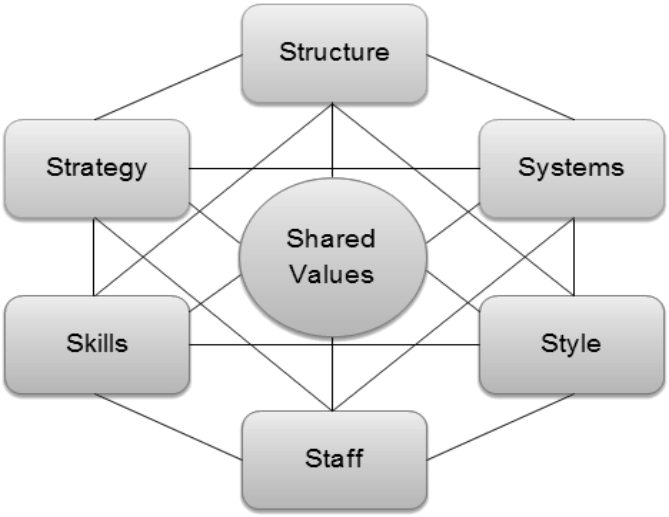


Figure 2.2: The McKinsey 7S Model. Source: Philips, Peters and Waterman (1980)

Many firms accentuate the importance of the variables that are straightforward, and can be changed easily such as strategy, structure and systems, while overlooking the others: skills, style, staff and superordinate goals or shared values, which are considered to be soft variables However, the proponents indicated that to successfully implement a strategy, a company must concentrate on the soft variables, which can build or tear down a change process (Phillips, Peters & Waterman, 1980).

Strategy refers to a plan that uses organizational capabilities to capitalize on the opportunities that exist in its market, compete and gain competitive advantage. Organizations are structured differently, depending on their objectives and culture; and this often directs the way they operate and perform. The hierarchical structure was favoured traditionally, but recent trends indicate that firms passing a certain size and complexity threshold must decentralize, that is, use a flatter structure where work is accomplished through teams; which increases flexibility and empowers employees (Phillips, Peters & Waterman, 1980; Boyle, 2007). A system refers to all the formal and informal procedures that run the organization, including but not limited to information and communication systems. Increasingly, organizations are modernizing their systems via innovation, using newer technologies; and emphasizing customer friendly processes (Phillips, Peters & Waterman, 1980; Lynch, 2006).

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Style consists of two factors: organizational culture, which includes the values, beliefs, patterns and norms; and management style, which is characterized by patterns of actions, and the way managers interact with employees. Many organizations are characterized by what they do best, skills such as incomparable customer service, or exceptional research and development proficiency, often define a firm's competitive advantage. Skills include aptitudes and competences that are required to sustain the strategy. The human resource has garnered an important position in organizations' strategy as emphasis on hiring, training, motivating and mentoring staff to achieve professional excellence, often outlines the foundation of competitive advantage (Phillips, Peters & Waterman, 1980; Purcell & Boxal, 2003). Shared values or superordinate goals refers to the impartation of essential ideas or guiding concepts that drive the business; and keep staff working towards a collective purpose as a coherent and consistent team (Martins & Terblanche, 2003).

Phillips, Peters and Waterman (1980) maintained that the model can be applied to many situations, such as executing new strategies, expediting extensive organizational change efforts, and streamlining mergers between various organizations. A significant level of alignment should be realized between the variables for the firm to be effective in the change endeavour. For example, adjustments to human resource management schemes such as career development and training often affect the organization's culture and staff competences. Consequently, they claimed that managers should look for discrepancies and weaknesses among the variable interactions.

Therefore, this model anchors all the study variables since the seven elements influence strategy implementation in various ways. For example, positive alterations to the shared values or management style ultimately improve an organization's culture and leadership prowess, and can expedite strategy implementation efforts within an organization. Similarly, inadequate or inept systems, skills or staff can render a brilliant strategy impotent; and thus, organizational resources are a crucial component of strategy implementation. Finally, effective organizational change requires adjustment of the organizational structure so as to align it to the strategic objectives of the firm, and therefore achieve successful implementation.

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2.3 Empirical Review

This section examined preceding empirical studies with reference to the study's independent variables, and their influence on the dependent variable.

2.3.1 Leadership and Strategy Implementation

Cabrey, Haughey, and Cooke-Davies (2014) indicated that over 90 per cent of the respondents from an IBM survey cited "top management sponsorship" as the main factor to successful change. Executive sponsors often communicate a collective awareness of the necessity and urgency for change; and have the critical responsibility of sustaining the organization's attention on the implementation process, which significantly enhances the probability of successful implementation. In addition, communication and stakeholder engagement are critical during implementation, and can substantially affect the outcome of change efforts, because executives and employees often have differing perspectives as far as strategic change is concerned. While executives may appreciate change as an opportunity for growth, employees and other stakeholders often perceive change as disruptive and likely to involve personal loss in terms of power and status, independence, or even redundancy (Cabrey, Haughey & Cooke-Davies, 2014).

Kariuki and Ombui (2014) investigated the factors influencing the implementation of strategic change at the Co-operative Bank in Kenya, and discovered that ineffective communication of the strategy from management to personnel was the greatest barrier to effective implementation Similarly, Li, Guohui and Eppler (2008) conducted a literature review on the factors influencing strategy implementation, and concluded that communication performs a central role in developing a shared perspective of strategic objectives, training, and knowledge dissemination during strategy implementation. While assessing the factors affecting successful strategy implementation in the Water Sector in Kenya, Mbaka and Mugambi (2014) corroborated their findings, confirming that effective communication ensures every employee understands the overall strategy; clarifies new responsibilities, procedures and reporting structures; such that each individual appreciates their assignments within the strategy, the anticipated outcomes and how they will be appraised.

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Poor leadership is the chief impediment to successful strategy implementation; even though a well-formulated strategy and human capital are essential to the implementation process. This was established by Cater and Pucko (2010) who investigated the factors affecting effective strategy implementation within Slovenian companies. Similarly, Slattery's (2013) study on change management affirmed that people are an intrinsic element of transformational processes; and that successful implementation requires leaders with the capacity to create a collective perception of strategic objectives, overcome resistance, unite and motivate employees.

Leaders must also be capable of synchronizing activities, restructuring processes and aligning the structure with the strategy. While analyzing the factors affecting effective strategy implementation in electricity distribution companies in Oman; Rajasekar (2014) concluded that leadership was the most important factor in the implementation process. He maintained that poor leadership results in resource allocation miscalculations, ineffectual coordination of activities, as well as decreased employee commitment.

2.3.2 Organizational Resources and Strategy Implementation

Organizations should be proactive in developing capabilities that are aligned with their strategies. Building core competences is often an inter-departmental effort, since each department performs complementary activities across the organization's value chain. Therefore, management's role is to concentrate sufficient resources and executive focus on the activities that strengthen the firm's core competences so as to achieve strategic objectives. Successful strategy implementation necessitates the synchronization of financing, personnel, technology and manufacturing processes to achieve strategic goals (Busaka & Kwasira, 2015).

Kibachia, Iravo and Luvanda (2014) analyzed the risk factors in the strategic planning process of parastatals in Kenya. They cited Hrebiniak (2008), indicating that financial management during strategy implementation often involves: identifying the resources, that is, the finances, people, equipment, materials, and the quantities required; developing a cost estimate; and managing changes to the implementation budget. They asserted that there is a tendency to under-estimate the true costs of implementing a strategic plan for fear of not getting the project funded.

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They speculated that some costs are often unspecified, such as: recruitment, training, start-up costs, equipment maintenance, governance costs and audit fees. More often than not, implementation costs depend on several fluctuating variables including: labour rates, plant, equipment and material rates, indirect costs, cost escalation, as well as risk management. They also maintained that in most government projects, cost increases are the rule rather than the exception, and in some cases, cost increases have inflated project budgets by as high as 100 per cent. Furthermore, in many public sector organizations, there is a long tradition of allocating resources to capital investments through capital budgeting, and for strategic expenditures through discretionary expenditure budgets. They noted that policies must be formulated to counteract the increases, or provide for them through a contingency reserve. Mbaka and Mugambi (2014) recommended the allocation of specific budgets to strategic initiatives, to protect strategic expenditure from being re-allocated to short term requirements.

Human resource elements must be managed and aligned with strategic objectives, and they include: recruiting, training and development, premature staff turnover, motivation systems, and future human resource capability needs. Crucial aspects such as training-needs analysis, evaluation of training programs, and cost-benefit analysis must be incorporated into the implementation plan. In their study, the adoption of strategic human resource management practices in commercial banks in Kenya, Omondi, Magutu, Onsongo and Abong'o (2011) observed that the ad-hoc nature of human resource management within commercial banks had contributed considerably to job-hopping. and had a significant influence on employee turnover. Similarly, Mugo, Nyandika and Okibo (2014) examined Strategic Human Resource Management (SHRM) within the health sector in Kenya, and concluded that human resource systems should also take into consideration competency, conflict management, and behavior control of employees. They noted that the systems must be appropriately devised to address external challenges and opportunities, in addition to the internal elements. Agola (2015) reviewed commercial banks in Nairobi, and found that a human resource plan, when aligned with the bank's strategic plan, and implemented properly, delivers sustained competitive advantage.

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A key challenge in any organization is fostering staff commitment to the implementation process, and guiding their skills, abilities and business understanding toward a new strategy (Rajasekar, 2014). Akintayo (2010) described staff commitment as the degree to which an employee feels loyal or devoted to their firm, in his study: work-family role conflict and organizational commitment among industrial workers in Nigeria. He indicated that sustained productivity is strongly related to employee commitment; and suggested that committed employees are more amenable towards strategic change.

New strategies often stimulate an assessment of staff; in relation to the skills required to take on new roles, and build the requisite organizational competences. All relevant staff must undergo training to use new systems and programs for the successful implementation of strategies. In addition to training, there should also be management development as well as team building and organizational restructuring (Kahari, Gathogo & Wanyoike (2015). Saina and Tuei (2015) reviewed the effect of training and career development on employee performance in Kenya Commercial Bank branches. They observed that training promotes the development of skills to match current or future job requirements; and enables employees to feel less overwhelmed by the new assignments, thereby improving their motivation. Training also creates a positive work environment which attracts talented employees, motivates and retains current employees, in addition to facilitating strategy implementation. They concluded that training and career development enhances employee performance while reducing turnover; and that rewards and incentives, supervisor support, independence, and promotion also positively augment staff commitment, and thereby enhance strategy implementation.

The adoption of IT enables organizations to decrease costs and increase capabilities and thereby boost coordination. In their study, effects of the electronic-tax system on the revenue collection efficiency of the Kenya Revenue Authority in Uasin Gishu County, Maisiba and Atambo (2016) acknowledged that county governments must develop the capacity to embrace emerging technologies that facilitate more efficient tax payment methods. They identified potential challenges that many organizations face in the adoption of IT, including: poor IT infrastructure, low computer literacy among intended targets, unreliable or inaccessible internet services, and the lack of technical expertise. IT creates a supportive environment for the effective

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implementation of automated revenue collection systems. However, poor IT infrastructure has thwarted many taxpayers' efforts to effectively utilize the KRA online systems; and this has caused delays in the revenue collection process (Mburugu & Gakera, 2016).

2.3.3 Organizational Structure and Strategy Implementation

Various empirical studies have identified four fundamental choices that describe organizational structures. These include: division of labour, where work is split into definite jobs; departmentalization, where jobs must be clustered; span of control that determines the employees reporting to a single supervisor; and distribution of the decision-making authority. Organizational structures are often subject to internal factors such as: the work, the variety of businesses, the physical distribution of facilities, and the firm's size in relation to employees (Ithiri, 2013). In their study, solving organizational structure problems to improve the performance of the ministry for environmental affairs in Egypt, Elsaid, Okasha and Abdelghaly (2013) defined the ways in which firms were traditionally organized. These comprise: functional structures that cluster related occupations; divisional structures that cluster employees around geographic areas, clients, or outputs; and structures that utilize teams. Matrix structures involve staff from diverse functional departments assigned to projects; and finally, boundaryless firms, which are not restricted by the limits imposed by traditional structures.

A firm's external environment also influences organizational structure, that is, a centralized chain of command is conducive to comparatively stable environments, whereas a dynamic and turbulent environment may require a flatter hierarchy with decentralized decision-making. Mechanistic organizational structures that are characterized by a high degree of formalisation and centralization as well as a narrow span of control, are often prevalent within large organizations such as public sector institutions. They have elaborate coordinating mechanisms characterised by administrative hierarchies, limited authority for staff, and focus on top-down management. Conversely, organic organizational structures with a wide span of control, decentralized decision-making, and little formalisation, are prevalent in the private sector (Hrebiniak, 2008).

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Regardless of the structure or hierarchy chosen, an organizational structure must be aligned to the requirements of the firm's strategy, as originally proposed by Chandler (1962). Kavale's (2012) study, the connection between strategy and structure, determined that a structural design defines the formal reporting relationships in organizations; and more often than not, influences the organization's ability to effectively implement its strategy. The firm's key activities and the way in which they are coordinated to achieve the strategic objectives are also affected by the organizational structure. New strategies require structural fine-tuning with regard to communication, coordination and decision-making. Firms must pay attention to the activities that are critical to strategic success, as well as activities that outline the core of the structure, so that their role in the overall scheme is highlighted and institutionalized. Thus, the failure to appropriately adjust the organizational structure can totally undermine implementation efforts.

In their study that determined the factors of effective strategy implementation in Slovenian companies, Cater and Pucko (2010) indicated that adjusting the organizational structure to assist strategy execution had a progressive influence on performance. Hrebiniak (2008) investigated the obstacles to effective strategy implementation and found that indistinct accountability for tasks, and practices that are in conflict with the power structure led to a miscarriage of implementation processes. Therefore, an unsuitable organizational structure can lead to interruptions resulting from inept decision-making, unclear performance benchmarks, incompatible expectations, poor activity synchronization, low employee morale and escalating administrative costs (Gallagher, 2011; Reference for Business, 2012). The organizational structure should reinforce strategy implementation through well-defined activities, efficient reporting relationships, enhanced communication, effective policies and procedures and apt resource allocation (Kinyua, Njoroge, Wanyoike, and Kiiru, 2015).

Organizations must have control systems to measure and track strategy implementation; such that, corrective measures can be taken to modify any deviations to implementation objectives (Mbaka & Mugambi, 2014). Musya (2014) undertook a study to examine the role of internal control systems in revenue collection by county governments in Kenya. The study established that weak internal

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controls, inefficient policies and procedures, and the lack of suitable communication systems have encouraged fraud, loss of revenue and embezzlement of collected revenue. Additional control systems such as the Balanced Score Card (BSC) enable an organization to appraise current versus expected implementation, sustain accurate progress tracking, and facilitate remedial action (Rajasekar, 2014). Ombuna, Omido, Garashi, Odera, and Okaka (2013) examined the impact of BSC usage on the performance of commercial banks in Nakuru; and concluded that the use of BSC has a positive impact on the performance of commercial banks. They also noted that the effectiveness of its use lies in the execution, monitoring and evaluation procedures adopted which enhance the efficacy of the strategic implementation process.

2.3.4 Organizational Culture and Strategy Implementation

New employees must be inculcated into the firm's mission, values and traditions, which develop behavioural norms, and a unifying theme for organizational activities (Kinyua *et al.,* 2015). Obonyo and Kerongo's study (2015), which assessed the factors affecting strategic change management and the performance of Kenya Commercial Bank in Nairobi, ascertained that culture directs behavior and sets the norms for organizational priorities. As a result, they deduced that managers ought to promote norms that direct positive employee interactions within the implementation process. These include, but are not limited to: knowledge sharing; using mistakes as educational opportunities; granting employees the freedom to make decisions and take risks within specified parameters; as well as nurturing cross functional collaboration. Ng'ang'a and Nyongesa (2012) substantiated these views in their study, the impact of organizational culture on performance of educational institutions. They observed that values determine what is important for the organization, and that superior organizational performance is often related to strong cultures with well-integrated and effective values, and the organization's ability to adapt quickly to the changes in environmental conditions.

An organization's culture should be compatible with the strategy being implemented. An effective culture gives employees a sense of the preferred organizational conduct; creates a conducive environment, thereby influencing employees to support current strategies; and strengthens their strategic orientation by anticipating the challenges within the implementation process. In their study, culture's role in the

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implementation of strategic plans in non-governmental organizations in Kenya, Abok, Waititu, Gakure, and Ragui (2013) recommended that regular training, shared values, change management practices, rewarding systems as well as the involvement of stakeholders should be integrated in the implementation process. They also proposed that the leadership should be unbiased and embrace a culture of inclusiveness in all aspects of the implementation process.

Organizations often display resistance to change due to the human nature prevalent within individuals, teams and departments; which is frequently characterized by devotion to traditions, group patterns, and organizational inertia. In their study examining the factors affecting strategic change at the Co-operative Bank of Kenya, Kariuki and Ombui (2014) noted that resistance from staff should be expected, though persistent resistance must be managed. They recommended the assimilation of strategic change management practices via clearly defined action plans to steer the implementation process. Similarly, Cabrey, Haughey, and Cooke-Davies (2014) confirmed that the absence of change management skills is one of the most regularly stated causes of strategic failure; and that supplementary change management practices should be assimilated into standard project management practices. They indicated that strategic initiatives should emphasize the preferred behaviour through the use of incentives, and social customs that uphold stakeholder morale over time, despite implementation challenges.

Muteti (2013) evaluated the management of strategic change at the Telkom Kenya, and detailed challenges such as staff and middle management resistance due to apparent loss of power, organizational inertia and politics, as well as opposing views on strategic change between staff and management. She recommended constant appraisal and adjustment of the strategic change management initiatives, before, during, and after strategy execution. Conversely, Mwandembo (2012) assessed the organizational structural design and strategic change management at the Kenya Revenue Authority and recognized factors that had a positive impact on the change management process at KRA, including: focused leadership, investment in technology, political support, and acceptance of changes by key stakeholders; whereas funding impediments was cited as a critical obstacle to the change process.

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2.4 Summary of Knowledge Gaps

As evidenced in Table 2.1, the study ascertained that empirical studies conducted within the Kenyan public sector pertaining to determinants of successful strategy implementation, were not comprehensive. None of these studies concentrated on the environment under which strategy implementation is effective within the public sector; and this study filled that gap.

Table 2.1: *Summary of Knowledge Gaps*

Study	Concentration	Methodology	Findings	Knowledge Gap
Abok (2013)	factors affecting effective implementation of strategic plans in NGOs in Kenya	survey of 258 NGOs using questionnaires, interviews, observation and desk studies	organizational resources, organizational culture, communication, management style and stakeholders, affect effective strategy implementation	factors affecting effective strategy implementation in the public sector
Awino & Mutua (2014)	business process outsourcing strategy and performance of Kenyan state corporations	census study where questionnaires were distributed to all Kenyan state corporations	business process outsourcing had a positive contribution to the firms' overall performance	specific factors that contribute to effective implementation of the strategy
Kibachia, Iravo & Luvanda (2014)	risk factors in the strategic planning process of parastatals in Kenya	case study with questionnaires distributed to 178 staff	inadequacy of funds and limited staff involvement in strategic planning	risk factors in the implementation of the strategy
Njoroge, Machuki, Ongeti, & Kinuu, (2015)	effect of strategy implementation on the performance of Kenyan state corporations	cross-sectional survey, with questionnaires distributed to 108 state corporations	strategy implementation positively influenced organizational performance	specific factors that contribute to effective strategy implementation
Koech, Gichunge & Thuo (2016)	factors influencing information systems implementation in government parastatals	case study with questionnaires distributed to 262 staff	top management support, expertise, end-user training and infrastructure had a positive contribution on implementation	factors influencing implementation of other strategies in the public sector

Source: Author, (2017)

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2.5 Conceptual Framework

A conceptual framework identifies the relationships between the dependent variable and the independent variables within the model under study (Mugenda, 2008).

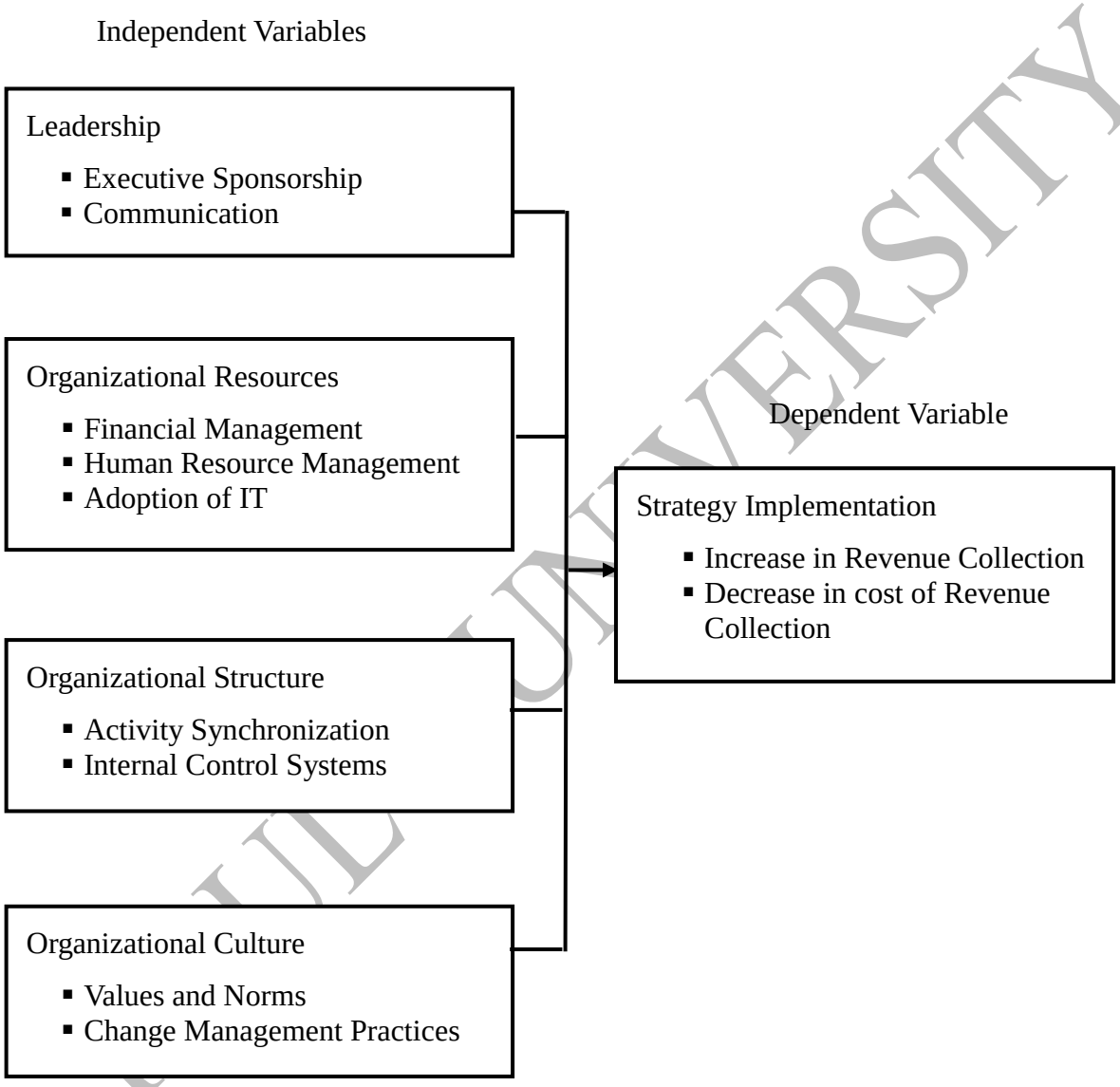


Figure 2.3: Conceptual Framework. Source: Author, (2017)

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CHAPTER THREE
RESEARCH METHODOLOGY

3.1 Introduction

This chapter discussed the research design and methodology adopted in the assessment of effective strategy implementation at KRA. It covered: research design, the target population and sample size, data collection and data analysis.

3.2 Research Design

A research design represents the structure that steers the execution of a research method and the analysis of data. To achieve the study objectives, an exploratory approach was adopted via a case study design, which facilitates the in-depth interrogation of a rare or unique event. Case studies are appropriate when 'how' and 'why' questions are set in a real-life context (Yin, 2003; Kothari, 2004). This design enabled the study to focus on how KRA accomplished successful implementation of the RARMP strategy, whereas other public sector organizations were ineffective. The study also utilized the descriptive research design which was used to expedite the collection, summary and presentation of data that described the main characteristics of the variables under review (Creswell, 2009). This design was deemed appropriate as it enabled the study to elicit findings from the sample that were generalizable to a larger population.

3.3 Target Population

Bryman (2012) defined a population as the total number of elements under investigation, from which data is obtained, in order to achieve the research objectives. KRA was nominated for study from among other public sector organizations, due to its successful implementation of the RARMP strategy. The population of interest was derived from KRA headquarters, which is where the strategy was implemented, and comprised 1277 employees in six departments as shown in Table 3.1. The sampling frame consisted of employees derived from four out of the six departments, which were selected by KRA for participation in the RARMP strategy. These four departments, representing strata, were directly involved in implementing the RARMP strategy, and included a total of 783 employees, as illustrated in Table 3.2.

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Table 3.1: *Population*

Departments	Population Size	Percentage
SIRM	64	5.0%
Domestic Taxes	253	19.8%
Customs & Border Control	290	22.7%
Corporate Support Services	176	13.8%
Investigations & Enforcement	343	26.9%
Service Units	151	11.8%
Total	1277	100.0%

Source: KRA HR Department (2016)

3.4 Sample Size

The sampling frame was drawn from the four departments at KRA headquarters that were directly involved in implementing the RARMP strategy. This facilitated the availability of pertinent data from personnel who had first-hand knowledge of the implementation process. The study utilized stratified random sampling, whereby the four departments represented the strata. Simple random sampling was then used to select ten per cent from the four departments; therefore, every employee in each of the four departments had the opportunity to participate. Kothari (2004) described stratified random sampling as the practice of sorting the population under review into mutually exclusive sets, or strata, based on specific criteria, and extracting random samples from each stratum. Cooper and Schindler (2014) observed that this technique facilitates complete and correct representation, and in so doing, augments the sample's statistical efficacy. For a sample to be representative, it should constitute at least ten to thirty per cent of the target population, as depicted in Table 3.2 (Mugenda, 2008).

Table 3.2: *Sample Size*

Departments	Sampling Frame	Sample Size
SIRM	64	6
Domestic Taxes	253	25
Customs & Border Control	290	29
Corporate Support Services	176	18
Total	783	78

Source: KRA HR Department (2016)

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3.5 Data Collection

The study used semi-structured questionnaires to collect primary data. Questionnaires were utilized because they are inexpensive, provide anonymity and adequate time for respondents to provide comprehensive answers (Kothari, 2004; Cooper & Schindler, 2014). In addition, questionnaires have the following advantages over interviews: minimizing interviewer bias thereby enhancing objectivity, increasing the reliability of the data collected, as well as generalizability of the results of the study to the population (Kothari, 2004). The questionnaires utilized both open-ended and close-ended questions. The close-ended questions consisted of five-point Likert scales, in which respondents indicated their level of agreement or disagreement with the statements; and rated the statements based on perceived importance. The open-ended questions presented the opportunity for respondents to provide additional information.

The questionnaires were delivered online to the Domestic Taxes and Customs & Border Control departments, as per their request; whereas the drop and pick method was utilized for the SIRM and Corporate Support Services departments. To increase credibility of the data collection process, as well as response rates, an email from the OPM department was distributed to online respondents enclosing authorization for the research from the HR department, and a link to the online questionnaire. The hard copy questionnaire also included the authorization letter from the HR department. Subsequent email and telephone reminders were used to encourage respondents to submit the questionnaires promptly.

3.6 Validity and Reliability

Validity indicates the extent to which the research instrument measures what the study is trying to measure (Kothari, 2004; Bryman, 2012). It characterizes "the extent to which differences found with a measuring instrument reflect true differences among those being tested" (Kothari, 2004, p.73). The study obtained the views of university supervisors, and also utilized peer reviews to appraise the extent to which the questionnaire represented the characteristics being measured, thereby enhancing face validity.

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Reliability concerns the degree to which the instrument delivers unvarying findings during repeated tests (Mugenda, 2008; Bryman, 2012). A one per cent test sample was derived from the sampling frame for the pre-test; which was independent of the main sample, to avoid bias, as recommended by Kothari (2004). The pre-test administered the questionnaire to eight respondents who were selected via simple random sampling from the sampling frame. The questionnaire was pre-tested to: ascertain the suitability of the tool in addressing the research objectives; ascertain the appropriateness of the questions; aid in design flaw detection; and ensure that respondents derived the same meaning from the elements. It was also useful in determining the time taken to fill the questionnaire, as well as the respondents' willingness and ability to answer the questions. The feedback from the pre-test exercise was used to make adjustments to the research instrument, in terms of the wording and design, as well as the mode of delivery. To assess the instrument's reliability, the study utilized Cronbach's Alpha which generates a reliability coefficient that typically ranges between 0 and 1. The findings of the pre-test indicated an overall score of 0.719, which was deemed acceptable since Nachmias and Nachmias (2006) assert that a coefficient of 0.7 and above qualifies an instrument as reliable and consistent.

3.7 Data Analysis Methods

The collected data were cleaned, coded and edited for accuracy and completeness. Quantitative data was analyzed via descriptive and inferential statistics. The study utilized median as the measure of central tendency since the mean score of categories such as 'Strongly Disagree' and 'Undecided' do not provide applicable inferences; and median is a more appropriate gauge of the centre of a skewed distribution (Boone & Boone, 2012). Ordinal Regression Analysis was employed, given that all the study variables were measured on an ordinal scale; and Ordinal Regression Analysis does not depend upon data that meet assumptions such as normal distribution, linearity between dependent and independent variables, as well as homogeneity of variance. The study made use of both bivariate and multivariate Ordinal Regression models, as well as correlation analyses to assess the relationships between the independent and dependent variables. All computations were compiled using the XLSTAT version 16.6 software, and the output was presented in tables and charts for ease of interpretation. Qualitative data from the open-ended questions were analysed via content analysis, and peer reviews increased the validity of the process.

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3.8 Ethical Considerations

The pre-test provided the opportunity for an assessment of any risks involved, and the study ascertained that there were none. Participants were advised in advance that involvement was voluntary and that withdrawal from the study was possible at any stage. The study met with the HR and OPM departments to obtain authorization for data collection, and answered all queries that arose. The study also responded to queries from heads of departments, supervisors and respondents in the Corporate Support Services, Domestic Taxes, Customs & Border Control and SIRM departments. The questionnaires were administered over a period of two months, which gave the respondents adequate time to choose whether to participate or decline; and sufficient time to consider their answers.

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CHAPTER FOUR
RESULTS AND FINDINGS

4.1 Introduction

The main research objective was to determine the factors that influence effective strategy implementation within the public sector in Kenya; and this chapter presented the results of the study.

4.2 Response Rate

Seventy-eight employees representing a ten per cent sample were selected via stratified sampling, from the sampling frame comprising 783 employees at KRA headquarters. Statistically valid inferences can be obtained from samples that are at least ten per cent of the population (Kothari, 2004). As indicated in Table 4.1, the study received 67 questionnaires which corresponded to a response rate of 85.9% that was deemed adequate. This response rate conforms to Mugenda's (2008) stipulation that a response rate of at least 50 per cent of a sample is satisfactory, and can be generalized to represent the population from whence it was drawn.

Table 4.1: *Response Rate*

Category	Frequency	Percentage
Respondents	67	85.89%
Non-Respondents	11	14.11%
Total	78	100.00%

Source: Author, (2017)

4.3 Profile of the Respondents

4.3.1 Gender Composition of the Respondents

The first question sought to identify whether the views of both genders were represented. Figure 4.1 illustrates the gender composition, whereby 74.6% of the views were obtained from male respondents and 25.4% from female respondents. This indicated that KRA was represented by both genders during the implementation of the RARMP strategy. Pearce and Robinson (2011) pointed out that gender distribution is one of the cultural issues that can influence strategy implementation. Correspondingly, Wambui (2006) and Kidombo (2007) emphasized the necessity of including both genders for the effective implementation of strategic plans.

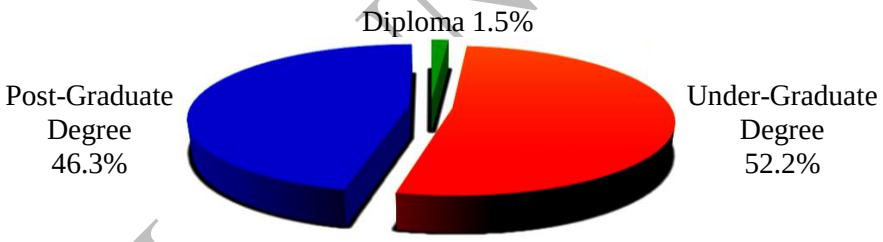
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Figure 4.1: Gender Composition of the Respondents. Source: Author, (2017)

4.3.2 Academic Qualifications of the Respondents

The second question sought to establish the respondents' proficiency in comprehending matters pertaining to strategic implementation. Figure 4.2 indicated that 1.5% of the respondents obtained a diploma, whereas 52.2% attained under-graduate degrees, and 46.3% acquired post-graduate degrees as their highest education level. Many of these degrees were sponsored by KRA, in addition to training sessions at the Kenya School of Revenue Administration (KESRA), KRA's educational institution. The findings showed a high level of academic qualifications, which suggested that the respondents were able to understand and accurately respond to questions involving strategy implementation.



.Figure 4.2: Academic Qualifications of the Respondents. Source: Author, (2017)

4.3.3 Tenure of the Respondents at KRA

The third question sought to determine the respondents' experience and competence levels while working at KRA. Majority of the respondents (40%) had worked at KRA for 6-10 years, 30% had worked for 11-15 years, 21% had worked for 1-5 years; while 3% had worked for 16-20 years, over 20 years, and below 1 year, respectively. The study found that majority of respondents been working at KRA for 6-10 years, indicating they were conversant with KRA's strategic plans, and sufficiently experienced to effectively participate in the implementation of those plans; and therefore, would be able to provide accurate and reliable responses to the study. The findings in Figure 4.3 substantiate Thompson, Strickland and Gamble's (2010) suggestion that effective strategy implementation requires competent and experienced staff.

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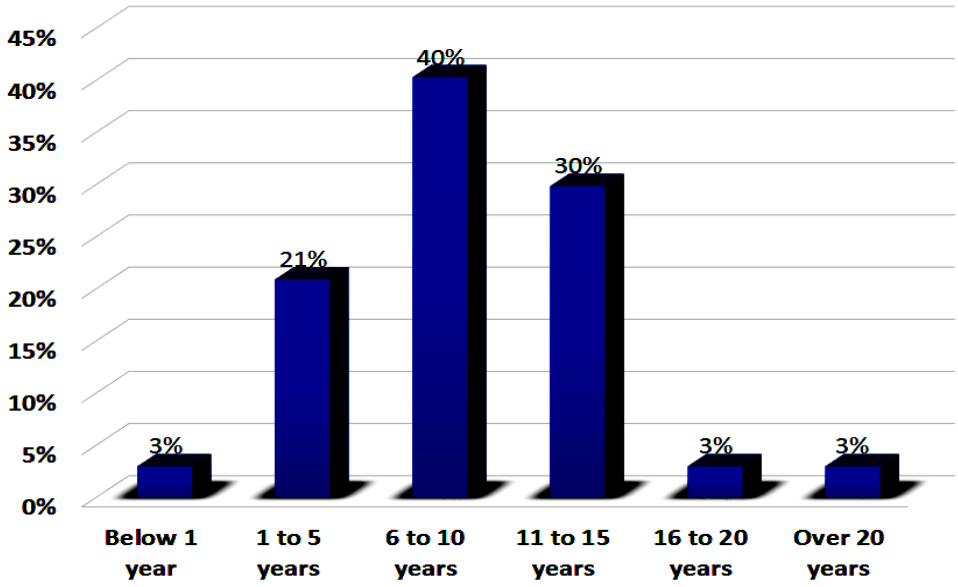


Figure 4.3: Tenure of the Respondents. Source: Author, (2017)

4.4 Leadership and Strategy Implementation

The first objective of the study examined the influence of leadership on effective strategy implementation at KRA. The study focused on two aspects of leadership; namely, executive support and clear communication of strategic objectives by the top management. These and subsequent responses throughout the questionnaire were analyzed using the median score on a Likert scale. The study utilized median as the measure of central tendency since the mean score of categories such as 'Strongly Disagree' and 'Undecided' do not provide applicable inferences; and median is a more appropriate gauge of the centre of a skewed distribution (Boone & Boone, 2012).

The results illustrated in Table 4.2 revealed that most of the respondents agreed there was strong executive support for the RARMP strategy, as well as clear communication of RARMP objectives by top management at KRA. This was depicted by the median score of 1, (N=43, 64.2%) and 2 (N=42, 62.7%) respectively, which represented the 'strongly agree' and 'agree' categories. These findings suggested that KRA had created effective leadership support and communication channels during strategy implementation. The results corroborated Aosa's (1992) as well as Thompson, Strickland and Gamble's (2010) assertion that executive leadership involvement is indispensable. The findings also confirmed Cater and Pucko's (2010) claim that the lack of leadership participation is the root cause of ineffective implementation.

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Table 4.2: *Influence of Leadership on Effective Strategy Implementation*

Leadership Aspects	Frequencies					Median
	SA	A	U	D	SD	
4. There is executive support for the RARMP strategy	43	21	2	1	0	1
5. Top management clearly communicates RARMP objectives	15	42	8	2	0	2
6. There are open channels of communication between top management and employees during implementation of the RARMP strategy	3	20	12	27	5	3
7. Top management provides feedback that improves performance during implementation of the RARMP strategy	4	41	9	9	4	2
8. Top management involves staff when considering implementation of a new RARMP project	5	33	7	14	8	2
N = 67						

Source: Author, (2017)

Opinions were divided regarding the existence of open channels of communication between top management and employees. Many respondents (N=27, 40.3%) expressed disagreement, but a large number of respondents (N=20, 29.9%) indicated agreement. The ambivalence implied that the communication channels were possibly structured in a top-down manner, without the opportunity for clarification, and that some employees deemed this to be an unsatisfactory mode of communication. The findings were consistent with Kariuki and Ombui's (2014) conclusion that ineffective communication of the strategy from management to personnel is the greatest barrier to effective implementation. The findings also reflected Mbaka and Mugambi's (2014) views that effective communication should ensure that all employees understand the overall strategy; clarifies new responsibilities and reporting structures; and everyone understands their assignments within the strategy.

The findings also revealed that majority of the respondents were in agreement that top management involved staff while contemplating implementation of new projects under the RARMP strategy, (N=33, 49.3%); and provided feedback during the implementation of the RARMP strategy, (N=41, 61.2%). This was depicted by a median score of 2, which represented the 'agree' category for both statements. This

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implied that management considered staff views before instigating strategic initiatives; closely monitored implementation activities, and effectively steered staff efforts towards enhanced performance. These findings support Cabrey, Haughey, and Cooke-Davies (2014), who indicated that sponsors have a critical responsibility to sustain the organization's attention on the implementation process; and that communication and stakeholder engagement are critical during implementation, and substantially affect strategy implementation.

In question nine, respondents were asked to articulate the ways in which top management promoted greater commitment to the implementation of the RARMP strategy at KRA. Content analysis was used to identify the key phrases that concisely captured the respondents' opinions. Championing the implementation process by top management was identified by majority of the respondents as being critical to the promotion of staff commitment during the implementation of the RARMP strategy. In addition, respondents cited the provision of adequate resources, staff training, clear communication of objectives, embracing new technologies, and monitoring and evaluation as the ways in which top management promoted staff commitment to the implementation process.

The findings from question nine indicated that the top management was cognizant of the fact that staff commitment to the implementation process would significantly enhance the outcome. Therefore, public commitment by the leadership to the RARMP strategy was prioritized and sustained for the duration of the implementation process; and this resulted in higher commitment levels from the staff. Top management also made an effort to ensure that the requisite resources were availed for implementation, which implies that the RARMP strategy was prioritized above other organizational necessities. The leadership also invested greatly in training staff, prior to, during and after the implementation process, and developed reliable training programs for staff which underscored the leadership's commitment to the implementation process. These findings correspond to Abok's (2013) observation that commitment and motivation were the aspects most influenced by management during strategy implementation. Consequently, it is evident that the findings from the first objective indicated that leadership influences strategy implementation via executive support and communication. This is consistent with

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Cater and Pucko (2010) as well as Abok's (2013) conclusion that many firms fail to implement their strategic objectives due to lack of leadership commitment and clear communication between the leadership and staff. These results also support Bula and Kamande (2015) who found that top management commitment greatly affected strategy implementation and that it was crucial to have clear communication of responsibility and accountability for implementation decisions and actions for effective strategy implementation.

4.5 Organizational Resources and Strategy Implementation

In this section, the study investigated the influence of organizational resources on effective strategy implementation at KRA. The study focused on three aspects of organizational resources; namely, financial management, human resource management and the adoption of IT within KRA.

Table 4.3: *Influence of Organizational Resources on Effective Strategy Implementation*

Organizational Resources Aspects	Frequencies					Median
	SA	A	U	D	SD	
10. There is efficient management of resources in the RARMP strategy	12	43	10	2	0	2
11. Efficient management of resources contributed to the successful implementation of RARMP projects	14	44	5	4	0	2
12. Project teams have the requisite expertise to implement the RARMP strategy	14	41	9	3	0	2
13. There are rewards for meeting performance targets linked to the RARMP strategy	4	7	16	25	15	4
14. There is adequate funding for the implementation of the RARMP strategy	1	8	14	28	16	4
15. The adoption of IT contributed to the success of the RARMP strategy	47	17	3	0	0	1

N = 67

Source: Author, (2017)

The findings illustrated in Table 4.3 showed that majority of the respondents agreed there was efficient resource management while implementing the RARMP strategy, (N=43, 64.2%); and that the efficient management of these resources contributed to the successful implementation of the strategy, (N=44, 65.7%). This was indicated by

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a median score of 2, representing the 'agree' category in both question ten and eleven. These findings implied that KRA had developed efficient systems to allocate and utilize the resources availed for the RARMP strategy; and that this positively influenced the successful implementation of the RARMP strategy. The findings were consistent with the conclusions drawn by Kidombo (2007), Pearce and Robinson (2011) as well as Busaka and Kwasira (2015) who determined that management's role is to concentrate sufficient resources and executive focus on the activities that strengthen the firm's core capabilities so as to achieve strategic objectives.

Respondents' opinions were divided regarding the existence of rewards for meeting performance targets linked to the RARMP strategy. Majority of the respondents expressed disagreement with the statement (N=25, 37.3%), while some respondents indicated uncertainty (N=16, 23.9%). This was indicated by a median score of 4, representing the 'disagree' category in question thirteen. Therefore, the implication was that KRA instituted an inadequate or inequitable reward system for meeting performance targets. This result is divergent from Saina and Tuei's (2015) views which indicate that effective reward systems that include fiscal and non-monetary incentives such as supervisor support, independence and promotions, enhance staff commitment.

There were also varying opinions voiced in response to the statement that there was adequate funding for the implementation of the RARMP strategy. Majority of the respondents expressed disagreement (N=28, 41.8%) while some respondents indicated strong disagreement (N=16, 23.9%) with the statement. This was indicated by a median score of 4, representing the 'disagree' category in question fourteen. The study inferred that KRA allocated insufficient fiscal resources towards implementation. This finding mirrored Kibachia, Iravo and Luvanda's (2014) deduction that there is a tendency to under-estimate the true costs of implementing a strategic plan, for fear of not getting the project funded; or by overlooking overheads such as training, indirect costs and cost escalation. The respondents agreed that KRA project teams had the requisite expertise to implement the RARMP strategy, (N=41, 61.2%) in question twelve. Finally, the respondents strongly agreed that the adoption of IT contributed to the success of the RARMP strategy, (N=47, 70.1%), with a median score of 1.

ST. PAUL'S UNIVERSITY

The findings from the second objective suggested that KRA had cultivated sufficient proficiency within its human and technological resources to make a significant contribution towards the successful implementation of the RARMP strategy. These results corroborated Saina and Tuei (2015), as well as Kahari, Gathogo, Wanyoike's (2015) assessment that all relevant staff must undergo training to develop proficiency, efficiently utilize new systems and enhance employee performance, for the successful implementation of strategies. In addition, the findings correspond with Maisiba and Atambo (2016) affirmation that public institutions must develop the capacity to embrace emerging technologies, and that the adoption of IT enables these organizations to decrease costs and increase capabilities, and thereby boost coordination for successful strategy implementation.

In question sixteen, respondents were asked to indicate the IT investments that were made prior to, or during the implementation of the RARMP strategy. Content analysis was used to identify the key phrases that concisely captured the respondents' opinions. Improved IT infrastructure was identified by majority of the respondents as the top investment made to support the implementation of the RARMP strategy. Other responses include: introduction of mobile payment platforms; staff training; automation of manual processes and records; and also, essential systems were developed or upgraded. These results indicated that KRA made considerable technological investments in support of the RARMP strategy. This involved the outsourcing of technical expertise to complement the internal technical team's competences, so as to achieve the anticipated objectives in terms of infrastructure, software, equipment and staff proficiency.

The findings also implied that KRA's extensive investment in IT was judiciously and strategically designated, since it resulted in a noteworthy contribution to the RARMP strategy. This corresponds to Mburugu and Gakera's (2016) conclusion that IT creates a supportive environment and that poor IT infrastructure causes delays in the effective implementation of strategies. Therefore, the findings from this section indicate that organizational resources influenced strategy implementation via the efficient management of human and technological resources. This is consistent with Busaka and Kwasira's (2015) conclusion that successful strategy implementation necessitates the synchronization of technological systems, manufacturing processes, financing and personnel.

ST. PAUL'S UNIVERSITY

4.6 Organizational Structure and Strategy Implementation

The third objective of the study explored the influence of organizational structure on effective strategy implementation at KRA. The study focused on two aspects of organizational structure: activity synchronization and internal control systems.

Table 4.4: *Influence of Organizational Structure on Effective Strategy Implementation*

Organizational Structure Aspects	Frequencies					Median
	SA	A	U	D	SD	
17. KRA's organizational structure contributed to the success of the RARMP strategy	2	19	8	25	13	4
18. Long chains of command hinder RARMP implementation activities	14	39	8	6	0	2
19. KRA policies are updated to support new processes resulting from the projects under the RARMP strategy	14	37	7	9	0	2
20. The decision-making process causes delays in strategy implementation	9	42	7	9	0	2
21. Project management activities are well-coordinated during implementation of the RARMP strategy	15	40	4	7	1	2

N = 67

Source: Author, (2017)

The findings depicted in Table 4.4 showed that respondents were ambivalent with regard to the statement that KRA's organizational structure had contributed to the success of the RARMP strategy. Majority of the respondents expressed disagreement (N=25, 37.3%), while some respondents indicated agreement (N=19, 28.4%). This was indicated by a median score of 4, representing the 'disagree' category in question seventeen. This result indicated that KRA management and staff were not fully cognizant of the importance of aligning the organizational structure to strategy.

Correspondingly, the findings from question eighteen and twenty indicated that KRA's organizational structure posed hindrances to effective implementation, especially in terms of long chains of command (N=39, 58.2%), and the decision-making processes (N=42, 62.7%) which frequently caused implementation delays. This implied that KRA was slow in terms of adjusting long-standing traditions such as span of control and distribution of the decision-making authority, to aid the implementation process. The findings are contrary to Cater and Pucko's (2010)

ST. PAUL'S UNIVERSITY

assertion that institutions should adjust their organizational structure to assist strategy execution, in order to enhance the implementation process and improve performance. The results also substantiated Ithiri's (2013) observation that an unsuitable structure can lead to inept decision-making, and escalating administrative costs, which have a negative effect on strategy implementation.

The results from question nineteen and twenty-one reveal that KRA was successful in activity synchronization, that is, updating policies to support both implementation activities and new processes (N=37, 55.2%), as well as developing project teams to effectively coordinate implementation activities (N=40, 59.7%), as indicated by a median score of 2. This means that KRA understood the importance of developing project management teams within each department to spearhead the implementation efforts; and effectively trained these teams to successfully set the RARMP-related activities in motion, as well as monitor their progress. KRA was also able to identify the policies and processes that hindered effective implementation of the strategy, and adjusted them to support the implementation process. These results support Kavale (2012) who determined that firms must pay attention to the activities that are critical to strategic success, as well as activities that outline the core of the structure, so that their role in the overall scheme is highlighted and institutionalized.

In question twenty-two, respondents were asked to point out the changes made to KRA's organizational structure to support the RARMP strategy. Content analysis was used to identify the key phrases that captured the respondents' opinions. The establishment of Business Transformation and Project Management Offices was the top-ranked change made to the KRA organizational structure to support the RARMP strategy. Additional changes include: the reorganization of departments; centralization of taxpayer services and the creation of customer service outlets such as KRA and Huduma Centres. These findings indicated that KRA created new service units so as to effectively coordinate the implementation activities. In addition, existing departments were streamlined, and various processes reassigned, which highlighted KRA's commitment to adjusting the organizational structure so as to accommodate the RARMP objectives. Vital functions such as the taxpayer services were centralized such that a seamless view of a single taxpayer accessing multiple operations was made possible. In addition, KRA expanded its customer service outlets so as to expedite prompt service delivery, in line with the RARMP objectives.

ST. PAUL'S UNIVERSITY

Question twenty-three asked the respondents to stipulate the monitoring and evaluation activities that were linked to the RARMP strategy. Internal and external audits were identified as the top-ranked activity linked to the monitoring and evaluation of the RARMP strategy. Additional activities include: project management procedures embedded in strategic projects; coordinating and steering committees; the Balanced Score Card; and monthly meetings to monitor progress. These findings suggested that KRA developed systems that incorporated project management practices; and effectively set up internal control systems to track and closely monitor the progress of strategic activities. The findings corroborate Rajasekar (2014) as well as Ombuna, Omido, Garashi, Odera, and Okaka's (2013) conclusion that internal control systems enable firms to appraise current versus expected implementation, sustain accurate progress tracking, and facilitate remedial action, which enhances implementation efficacy.

The findings from the third objective indicated that KRA made significant strides to instigate a supportive organizational structure through actions such as activity synchronization, centralization of taxpayer services; reorganization of departments; creation of customer service outlets; and updating policies to support new processes. However, the results specified that majority of the respondents indicated that KRA's organizational structure did not contribute to the success of the RARMP strategy, which implied that the changes may not have been as extensive as the strategy required, thereby restricting and delaying the implementation process.

4.7 Organizational Culture and Strategy Implementation

The last objective of the study examined the influence of organizational culture on effective strategy implementation at KRA. The study focused on two aspects of organizational culture: values and norms, as well as change management practices. The findings depicted in Table 4.5 demonstrated a strong, vibrant organization culture since majority of the respondents agreed that KRA's organizational culture contributed to the success of the RARMP strategy (N=38, 56.7%); and that the top management supported KRA's core values (N=36, 53.7%), as shown by a median score of 2 and 1, respectively. The findings also implied that top management actively participated in developing a collaborative spirit that fostered teamwork (N=41, 61.2%) and information sharing (N=40, 59.7%). These findings are consistent with Ng'ang'a and Nyongesa's (2012) assertion that a firm's values and

ST. PAUL'S UNIVERSITY

traditions develop behavioural norms and a unifying theme for organizational activities; and that superior organizational performance is often related to strong cultures with well-integrated and effective values. Similarly, the results substantiated Obonyo and Kerongo's study (2015), which ascertained that a firm's culture sets the standard for organizational priorities; hence, organizational leadership ought to promote norms that direct positive employee interactions during implementation.

Table 4.5: *Influence of Organizational Culture on Effective Strategy Implementation*

Organizational Culture Aspects	Frequencies					Median
	SA	A	U	D	SD	
24. KRA's organizational culture contributed to the success of the RARMP strategy	14	38	4	8	3	2
25. Top management supports KRA's core values	36	24	2	5	0	1
26. Teamwork is encouraged during the implementation of the RARMP strategy	18	41	6	2	0	2
27. Bureaucracy hinders the successful implementation of the RARMP strategy	10	40	8	8	1	2
28. Information sharing is common during implementation of the RARMP strategy	6	40	13	7	1	2
29. Changes triggered by the RARMP strategy are clearly communicated to stakeholders	2	16	11	28	10	4
30. Change management enables staff to adjust to the changes imposed by the RARMP strategy	20	38	6	3	0	2
31. Change management contributed to the success of the RARMP strategy	15	43	6	3	0	2

N = 67

Source: Author, (2017)

The respondents also agreed with the statement that bureaucracy hindered the successful implementation of the RARMP strategy (N=40, 59.7%), as indicated by a median score of 2. This implied that bureaucracy, which seems to be widespread among government institutions, was prevalent at KRA. Opinions were divided with regard to the statement that changes triggered by the RARMP strategy were clearly communicated to affected stakeholders. Majority of the respondents expressed disagreement (N=28, 41.8%), while some respondents indicated agreement (N=16 23.9 %); supported by a median score of 4, representing the 'disagree' category in question twenty-nine. The implication is that there was a breakdown in

ST. PAUL'S UNIVERSITY

communication, or a lack of identification of all the stakeholders affected, since the changes were not effectively communicated to all stakeholders. These findings were consistent with Aosa (1992) and Wambui's (2006) observations that ineffective communication, bureaucracy and the lack of reward systems as some of the impediments to supportive cultures.

Conversely, respondents agreed with the statement that change management enabled staff to adjust to the changes imposed by the RARMP strategy (N=38, 56.7%), as indicated by a median score of 2. Finally, the respondents agreed that change management had contributed to the success of the RARMP strategy (N=43, 64.2%), and enabled staff to adjust to the changes imposed by the strategy; as represented by the median score of 2 for both questions thirty and thirty-one. This insinuated that KRA identified that change management practices were essential to the implementation process, and effectively developed training sessions for staff that empowered them to adjust to changes effected by strategy implementation. Hence KRA's change management programs improved the efficacy of implementation activities; which positively contributed to the successful implementation of the RARMP strategy. The findings supported Cabrey, Haughey, and Cooke-Davies' (2014) views that the absence of change management skills is one of the most regularly stated causes of strategic failure; and that strategic initiatives should emphasize the preferred behaviour through the use of incentives that uphold stakeholder morale, despite implementation challenges.

In question thirty-two, respondents were asked to indicate how the changes resulting from the RARMP strategy were institutionalized. Training and sensitization of internal and external stakeholders was the top-ranked way in which changes resulting from the RARMP strategy were institutionalized. Training in change management skills; limiting access to, and eventually removing legacy systems, policies and processes; and the use of performance contracts were also utilized. These results showed that KRA was conscious of the role played by both internal and external stakeholders, as well as their impact on the implementation process. Therefore, various training sessions were conducted to communicate the urgency, benefits and importance of the RARMP strategy, to KRA as well as to all stakeholders.

ST. PAUL'S UNIVERSITY

KRA also organized training sessions in change management skills, and developed teams that would spearhead sensitization forums within each department. In addition, KRA set up procedures for staff training sessions for new systems, and facilitated the gradual elimination of legacy systems and processes. These findings substantiated the recommendation made by Abok *et al.*, (2013) that regular training, shared values, change management practices, rewarding systems as well as the involvement of stakeholders should be integrated in the implementation process. The findings also corroborated Muteti's (2013) recommendation that constant appraisal and adjustments of the strategic change management initiatives should be conducted before, during, and after execution, and this was evidenced in the use of change management skills in cementing the changes precipitated by the RARMP strategy.

4.8 General Observations on Strategy Implementation

In question thirty-seven, respondents were asked to indicate how their departments overcame the challenges encountered during the implementation of the RARMP strategy. Internal and external stakeholder engagement was considered the top-ranked way in which respondents overcame challenges during the strategy implementation of the RARMP strategy. As indicated in the previous section, KRA consistently highlighted stakeholder engagement as a key element of successful strategy implementation; and worked toward mitigating the negative effects of resistance to change by stakeholders.

KRA also encouraged collaboration among departments via cross-functional committees to ensure that information was disseminated across departments, and implementation goals were effectively achieved. Change management training sessions were also conducted to ensure that staff had the requisite capability to tackle challenges as they arose during implementation. These findings corroborated observations made by Aosa (1992), Wambui (2006), Kidombo (2007), and Abok (2013) who noted that stakeholders often play an important role in strategy implementation, and therefore stakeholder engagement is crucial to the success of strategies. These findings are also consistent with the stakeholder theory propagated by Freeman (1984) which indicated that the management and alignment of stakeholder relationships is fundamental to impending changes such as strategy implementation, to assess stakeholder viewpoints, develop cooperation, and thereby promote successful change outcomes.

ST. PAUL'S UNIVERSITY

In question thirty-eight, respondents were asked to rank the factors influencing strategy implementation, in order of importance, as illustrated in Table 4.6. The factors considered were executive support, organizational resources, organizational structure, and organizational culture. The factors were ranked on a scale of 1 to 4, with 1 signifying the most important factor, and 4 for the least important factor.

Table 4.6: *Factors that Influence Strategy Implementation*

Factor	Most Important	Somewhat Important	Less Important	Least Important
Executive Support	51	16	-	-
Organizational Resources	21	46	-	-
Organizational Structure	-	31	12	24
Organizational Culture	2	40	14	11

Source: Author, (2017)

From the findings, executive support was ranked as having the greatest impact on strategy implementation, followed by organizational resources, organizational culture and organizational structure. These findings implied that executive support and effective organizational resources were the greatest contributing factors to the successful implementation of the RARMP strategy. This suggested that KRA had been consistent in providing executive support as well as effective organizational resources towards the implementation process, and therefore, maximum emphasis must be placed on these factors for successful strategy implementation.

Organizational culture also featured in the most important category, and was highly ranked in the important category, implying that it is also crucial to effective strategy implementation. These findings indicate that firms have to carefully review multiple factors that may have a substantial impact on their strategies; and ensure that adjustments are made to align these factors to the strategies, according to each organization's objectives. This reflects the 7S Model which proposed that a considerable level of alignment should be realized between the seven variables for successful strategy implementation (Phillips, Peters & Waterman, 1980).

ST. PAUL'S UNIVERSITY

4.9 Statistical Tests for Associations between Variables

This section assessed the associations between the independent variables: leadership, organizational resources, organizational structure, organizational culture; and the dependent variable, effective strategy implementation. To establish the existence of a relationship between the independent and dependent variables, bivariate and multivariate Ordinal Regression Analyses were conducted. Ordinal Regression Analysis was deemed suitable since all the study variables were measured on an ordinal scale; and this technique does not depend upon data that meet assumptions such as normal distribution, linearity between dependent and independent variables, as well as homogeneity of variance. Ordinal Regression Analysis illustrates how the variations in the dependent variable are associated with variations in the independent variables; and the regression coefficient (R^2) shows how well the values fit the data (Bryman & Cramer, 2011).

Once a relationship was established, Spearman's correlation was used to assess the degree of association or the strength of the relationship, using a coefficient to interpret the result. Spearman's correlation coefficient (r_s) assesses the strength of association between two variables without making any assumptions about the frequency distributions of the underlying variables; and is often used when the normality assumption is violated. It utilizes the ranked values for each variable rather than the raw data, and is suitable for evaluating relationships that describe ordinal variables. The coefficient can be denoted by -1, which designates a perfect negative correlation or indirect correlation. This implies that the Y value decreases as the X value increases, which results in a negative correlation coefficient. A coefficient of 0 indicates that when X increases, there is no increase or decrease for Y; and thus, there is statistical independence, or no association between the variables. A coefficient of 1 suggests there is complete association or a perfect relationship between the variables. If Y increases when X increases, the correlation coefficient is positive. A higher coefficient value is an indication of a strong relationship between the variables, whereas a low coefficient is an indication of a weak relationship between the variables as indicated below (Bryman & Cramer, 2011).

ST. PAUL'S UNIVERSITY

Table 4.7: *Spearman's Correlation Scale*

Correlation Value	Correlation Strength
.00 - .19	Very Weak
.20 - .39	Weak
.40 - .59	Moderate
.60 - .79	Strong
.80 - 1.0	Very Strong

The study conducted multivariate Ordinal Regression Analysis as illustrated in Table 4.8 to assess the combined influence of the independent variables: leadership, organizational resources, organizational structure and organizational culture, on the dependent variable, effective strategy implementation. The goodness of fit result indicated that the independent variables cooperatively accounted for approximately 86.6% of the variations observed in the dependent variable; while other variables that were not included in the model accounted for the residual percentage. The findings also indicated that the model adopted was statistically significant (p<.05). This result provided evidence of a relationship between the independent and dependent variables.

Table 4.8: *Multivariate Ordinal Regression Analysis*

Statistic	Independent	Full
Observations	67	67
Sum of weights	67.000	67.000
DF	59	55
-2 Log(Likelihood)	160.415	56.729
R^2(McFadden)	0.000	0.646
R^2(Cox & Snell)	0.000	0.787
R^2(Nagelkerke)	0.000	0.866
AIC	176.415	80.729
SBC	194.053	107.186
Iterations	0	8

Statistic	DF	Chi-Square	Pr > Chi²
-2 Log(Likelihood)	4	103.686	< 0.0001
Score	4	115.878	< 0.0001
Wald	4	25.345	< 0.0001

Source: Author, (2017)

ST. PAUL'S UNIVERSITY

The multivariate regression results substantiated the descriptive results presented earlier in the chapter; and implied that strategy implementation at KRA is influenced by leadership, organizational resources, organizational structure and organizational culture; and that these variables have a significant combined effect on strategy implementation. The findings are consistent with various authors who stipulated that successful strategy implementation is contingent on a variety of factors, and involves organizational transformation in terms of decision-making authority, modes of communication, reporting relationships and cultural adjustments, in addition to changes in structure and processes (Viseras, Baines & Sweeney, 2005; Hrebiniak, 2008; Coulter, 2010; Rajasekar, 2014).

4.9.1 Relationship between Leadership and Strategy Implementation

The study conducted statistical tests to establish the relationship between leadership and the effective implementation of the RARMP strategy at KRA. Bivariate Ordinal Regression Analysis was utilized to determine if there was a relationship between the two variables. As shown in Table 4.9, the R-Square value was .209, indicating that leadership made a minimal contribution, 20.9% of the proportion of variability in effective strategy implementation. This was confirmed by the Chi-Square value being statistically significant: $\chi^2(1) = 13.455$, $p<.05$. The findings confirmed that there was a significant relationship between leadership and strategy implementation at KRA. The results implied that leadership involvement is essential for the effective implementation of strategic plans at KRA; especially since staff regularly take their cues from their leaders' behaviour; and therefore, leadership influences their commitment levels, and ultimately influences strategic implementation.

Table 4.9: *Bivariate Ordinal Regression Analysis: Leadership and Effective Strategy Implementation*

	Chi-Square	Df	Significance	R-Square (Nagelkerke)
Model	13.455	1	0.000	0.209

Source: Author, (2017)

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In addition, the study tested the strength of the relationship between leadership and effective strategy implementation by utilizing Spearman's correlation. As depicted in Table 4.10, a moderate positive relationship between leadership and the effective implementation of strategic plans was established: r_s (67) = .497, (p<.05). This result confirmed that there was a statistically significant positive correlation between leadership and the effective implementation of strategic plans at KRA. The finding diverged from the descriptive analysis results which implied that leadership was the most important factor in the successful implementation of the RARMP strategy.

Table 4.10: *Spearman's Correlation Results: Leadership and Effective Strategy Implementation*

Effective Strategy Implementation	Spearman's Correlation Coefficient (r_s)	0.497
	Significance	0.00
	N	67

Source: Author, (2017)

4.9.2 Relationship between Organizational Resources and Strategy Implementation

Bivariate Ordinal Regression Analysis was utilized to determine if there was a relationship between organizational resources and effective strategy implementation at KRA. As shown in Table 4.11, the R-Square value for organizational resources was 0.581, indicating that organizational resources were responsible for 58.1% of the variations evident in effective strategy implementation. This was further confirmed by the Chi-Square value being statistically significant: $\chi^2(1) = 17.26$, p<.05. The findings confirmed that there was a significant relationship between organizational resources and strategy implementation at KRA. This result corresponded with the descriptive analysis results, and confirmed that the judicious use of organizational resources resulted in effective strategy implementation at KRA.

Table 4.11: *Bivariate Ordinal Regression Analysis: Organizational Resources and Effective Strategy Implementation*

	Chi-Square	df	Significance	R-Square (Nagelkerke)
Model	17.26	1	0.008	0.581

Source: Author, (2017)

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As illustrated in Table 4.12, the study also examined the degree of association between organizational resources and effective strategy implementation. The results indicated that the positive relationship between organizational resources and the effective implementation of strategic plans was strong: r_s (67) = .709, (p< .05). The findings ascertained that there was a statistically significant positive correlation between organizational resources and effective strategy implementation. This corroborated the descriptive analysis results that implied organizational resources were a key factor to the successful implementation of the RARMP strategy.

Table 4.12: *Spearman's Correlation Results: Organizational Resources and Effective Strategy Implementation*

Effective Strategy Implementation	Spearman's Correlation Coefficient (r_s)	0.709
	Significance	< 0.0001
	N	67

Source: Author, (2017)

4.9.3 Relationship between Organizational Structure and Strategy Implementation

The study conducted Bivariate Ordinal Regression Analysis to determine if there was a relationship between organizational structure and effective strategy implementation at KRA. As shown in Table 4.13, the R-Square value for organizational structure was 0.227 indicating that organizational structure was responsible for 22.7%, of the proportion of variability in effective strategy implementation. This was confirmed by the Chi-Square value being statistically significant: $\chi^2(1)$ =16.616, p<.05. The findings confirmed that there was a significant relationship between organizational structure and strategy implementation. These results corresponded with the descriptive analysis results that indicated KRA's organizational structure contributed to the success of the RARMP strategy.

ST. PAUL'S UNIVERSITY

Table 4.13: *Bivariate Ordinal Regression Analysis: Organizational Structure and Effective Strategy Implementation*

	Chi-Square	df	Significance	R-Square (Nagelkerke)
Model	16.616	1	0.000	0.227

Source: Author, (2017)

As illustrated in Table 4.14, the study also tested the strength of the relationship between the two variables. The results indicated the existence of a moderate positive relationship between organizational structure and the effective implementation of strategic plans: r_s (67) = .54, (p<.05). This result confirmed that there was a statistically significant positive correlation between organizational structure and the effective implementation of strategic plans. These findings reflected the descriptive analysis results which indicated KRA management and staff were not fully cognizant of the importance of aligning the organizational structure to their strategy.

Table 4.14: *Spearman's Correlation Results: Organizational Structure and Effective Strategy Implementation*

Effective Strategy Implementation	Spearman's Correlation Coefficient (r_s)	0.54
	Significance	< 0.0001
	N	67

Source: Author, (2017)

4.9.4 Relationship between Organizational Culture and Strategy Implementation

Finally, the study conducted Bivariate Ordinal Regression Analysis to establish the relationship between organizational culture and effective strategy implementation. As depicted in Table 4.15, the R-Square value for organizational culture was 0.533 indicating that organizational culture was responsible for 53.3% of the proportion of variability in effective strategy implementation. This was further confirmed by the Chi-Square value being statistically significant: χ^2 (1) = 15.204, p<.05. The findings confirmed that there was a significant relationship between organizational culture and strategy implementation at KRA. These results corresponded with the descriptive analysis results that indicated KRA's organizational culture contributed to the success of the RARMP strategy.

ST. PAUL'S UNIVERSITY

Table 4.15: *Bivariate Ordinal Regression Analysis: Organizational Culture and Effective Strategy Implementation*

	Chi-Square	df	Significance	R-Square (Nagelkerke)
Model	15.204	1	0.001	0.533

Source: Author, (2017)

As indicated in Table 4.16, the study also examined the degree of association between organizational culture and effective strategy implementation. The results indicated a strong positive relationship between the two variables: r_s (67) = .658, (p<.05). The findings ascertained that there was a statistically significant positive correlation between organizational culture and the effective implementation of strategic plans. This result confirmed the descriptive analysis results that implied organizational culture contributed substantially towards the successful implementation of the RARMP strategy.

Table 4.16: *Spearman's Correlation Results: Organizational Culture and Effective Strategy Implementation*

Effective Strategy Implementation	Spearman's Correlation Coefficient (r_s)	0.658
	Significance	< 0.0001
	N	67

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CHAPTER FIVE
CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter provided a synopsis of the study's methodology, analyses and findings pertaining to the research objectives. The study drew conclusions from the findings and made recommendations for future research areas.

5.2 Summary of the Findings

The general objective was to establish the determinants of effective strategy implementation within the public sector in Kenya. The study examined the influence of leadership, organizational resources, organizational structure and organizational culture on effective strategy implementation. To achieve the study objectives, an exploratory approach was adopted via a case study design. This enabled the study to focus on a specific organization, KRA, and investigate how successful implementation of the RARMP strategy was accomplished, where other public sector organizations were ineffective. The study also utilized the descriptive research design to expedite the collection, summary and presentation of data that described the main characteristics of the variables under review. This design was deemed appropriate as it enabled the study to elicit findings from the sample that were generalizable to a larger population.

Stratified random sampling was utilized to obtain a sample of 78 respondents from a sampling frame of 783 within KRA headquarters; and the study received 67 questionnaires. A one per cent pre-test sample represented by eight respondents, who were not part of the main sample, was derived from the sampling frame via simple random sampling. The study used Cronbach's Alpha to test the questionnaire's internal consistency, and generated a satisfactory coefficient of 0.7. The collected data from the main sample were cleaned, coded and edited for accuracy and completeness. Quantitative data were analyzed via descriptive and inferential statistics. The study utilized median as the measure of central tendency which is a more appropriate gauge of the centre of a skewed distribution. Ordinal Regression Analysis was employed since all the study variables were measured on an ordinal scale; and Ordinal Regression Analysis does not depend upon data that meet

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assumptions such as normal distribution, linearity between dependent and independent variables, as well as homogeneity of variance. The study utilized both bivariate and multivariate regression models, as well as correlation analyses to assess the relationships between the independent and dependent variables. All computations were compiled using the XLSTAT version 16.6 software, and the output was presented in tables and charts for ease of interpretation. Qualitative data from open-ended questions were analysed through content analysis.

KRA was represented by both genders during the implementation of the RARMP strategy. The findings showed a high level of academic qualifications, which suggested that the respondents were able to understand and accurately respond to questions involving strategy implementation. Majority of the respondents had worked at KRA for 6-10 years. This showed that the respondents were conversant with KRA's strategic plans, were sufficiently experienced to effectively participate in strategy implementation; and were able to provide accurate and reliable responses to the study.

The results of the multivariate ordinal regression analysis indicated that the independent variables accounted for 86.6% of the variations observed in the dependent variable; while other variables, not included in the model, accounted for the residual percentage. These regression results substantiated the descriptive results; and implied that strategy implementation at KRA is influenced by leadership, organizational resources, organizational structure and organizational culture; and that these variables had a significant combined effect on strategy implementation.

The findings from the first objective suggested that KRA had created effective communication channels and leadership support for strategy implementation; and the communication channels were possibly structured in a top-down manner, which staff deemed to be an inadequate mode of communication. The leadership also considered staff views before instigating new implementation activities; closely monitored implementation activities, and effectively steered staff efforts towards enhanced performance. The leadership at KRA championed the implementation process, which was critical to staff commitment during the implementation of the RARMP strategy. The results of the bivariate ordinal regression analysis revealed a statistically significant relationship between leadership and effective strategy implementation;

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and Spearman's correlation coefficient showed there was a positive moderate relationship between leadership and the effective implementation of strategic plans, that was statistically significant. Consequently, it was evident from the findings that leadership moderately influenced effective strategy implementation at KRA.

The second objective indicated that KRA had cultivated sufficient proficiency within its human and technological resources; and that this investment was judiciously designated, and made a substantial contribution toward successful strategy implementation. The findings showed that KRA allocated insufficient fiscal resources, and instituted an inadequate or inequitable reward system for the performance targets linked to the implementation process. The bivariate ordinal regression analysis results revealed a statistically significant relationship; and Spearman's correlation coefficient suggested there was a strong positive relationship between organizational resources and effective strategy implementation. These results established that organizational resources strongly influenced effective strategy implementation at KRA.

The results from the third objective suggested that the KRA leadership were not fully cognizant of the importance of aligning the organizational structure to their strategy. This implied that KRA had been inactive in terms of adjusting long-standing traditions such as span of control and distribution of the decision-making authority, to aid the implementation process. Conversely, KRA understood the importance of adjusting current policies to support the implementation process; and successfully set up internal control systems to track and closely monitor the progress of strategic activities. In addition, existing departments were streamlined, and new service units were created so as to effectively coordinate the implementation activities. Vital functions such as taxpayer services were centralized to facilitate a seamless view of a single taxpayer accessing multiple operations. Additionally, KRA expanded its customer service outlets so as to expedite prompt service delivery, in accordance with the RARMP objectives. The results of the bivariate ordinal regression analysis revealed a statistically significant relationship between organizational structure and effective strategy implementation, whereas Spearman's correlation coefficient indicated the existence of a moderate positive relationship. These findings verified that organizational structure moderately influenced strategy implementation at KRA.

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Finally, the study discovered that organizational culture also influenced effective strategy implementation at KRA. The findings implied that the leadership actively participated in supporting KRA's core values; and developing a collaborative spirit that fostered information sharing and teamwork. The results also showed that KRA set up procedures for staff training sessions for new systems, and the gradual elimination of legacy systems and processes. KRA's change management programs improved the efficacy of implementation activities; which positively contributed to the successful implementation of the RARMP strategy. Lastly, KRA was also cognizant of the role played by both internal and external stakeholders, as well as their impact on the implementation process. However, there seemed to be a breakdown in communication, or a lack of identification of all the stakeholders affected, since the changes triggered by the RARMP strategy were not effectively communicated to all stakeholders. The results of the bivariate ordinal regression analysis revealed a statistically significant relationship between organizational culture and effective strategy implementation. Spearman's correlation coefficient showed that there was a strong positive relationship between organizational culture and effective strategy implementation. These results established that organizational culture strongly influenced effective strategy implementation at KRA.

5.3 Conclusions

The study established that leadership did indeed influence effective strategy implementation at KRA. There was evidence of strong executive support for the implementation process, and clear communication of strategic objectives to staff. Additionally, the study revealed that communication channels at KRA were possibly structured in a top-down manner, without the opportunity for clarification, and that some employees deemed this to be an inadequate mode of communication. The leadership also involved the personnel while contemplating the implementation of new strategic projects; and provided feedback during the implementation of the RARMP strategy. Top management also boosted staff commitment during implementation by championing the RARMP strategy, providing adequate resources, embracing new technologies and facilitating staff training to aid the implementation process.

ST. PAUL'S UNIVERSITY

The study verified that organizational resources influenced effective strategy implementation; and that the efficient management of human and technological resources contributed to successful strategy implementation at KRA. The study concluded that KRA staff possessed the requisite expertise to facilitate implementation as well as to execute the additional tasks necessitated by the new strategy. In addition, the study ascertained that new strategies often require technological investments prior to, or during the implementation. Within this context, improved IT infrastructure, automation of manual processes and records, development or upgrades of essential IT systems as well as staff training contributed to the success of the RARMP strategy. However, the study determined that KRA allocated insufficient fiscal resources towards the implementation of the RARMP strategy. The study also inferred that KRA had instituted an inadequate or inequitable reward system for meeting performance targets linked to the strategic objectives.

The study concluded that organizational structure also influenced effective strategy implementation; however, the results indicated that KRA leadership was not fully cognizant of the importance of aligning the organizational structure to their strategy. The findings identified several essential aspects that supported effective strategy implementation at KRA. These include: creation of new service units that supervised and coordinated implementation activities across KRA; updating policies to support new processes; centralizing vital functions, systems and processes; expansion of the customer service outlets, as well as creation of internal control systems to monitor and evaluate the implementation process.

The study also ascertained that organizational culture influenced effective strategy implementation, and contributed to successful strategy implementation at KRA via: leadership support for KRA's core values; fostering teamwork and information sharing; and change management. Furthermore, the study concluded that changes resulting from new strategies were institutionalized via: sensitization of stakeholders; training staff in change management; as well as removing legacy systems and processes. The study concluded that although change management had a positive effect on implementation, and enabled staff to adjust accordingly to changes, there was a breakdown in communication, or a lack of identification of all the stakeholders affected, since the changes were not effectively communicated to all stakeholders.

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5.4 Recommendations

With reference to the study's findings, the following recommendations were made:

The leadership at KRA should develop numerous modes of consistent communication with staff, so as to create and maintain acceptance of the new strategy. KRA should also develop feedback systems which provide regular updates on the effectiveness of the various modes of communication, as well as the challenges encountered, and promptly instigate corrective action.

KRA should use publicly awarded fiscal and non-monetary rewards and incentives, for meeting performance targets linked to strategic objectives. Policies should also be formulated to counteract budgetary increases, or provide for them through a contingency reserve. Furthermore, KRA should develop a project portfolio management system that clearly defines the selection criteria for strategic projects, and ensure selected projects are implemented based on resource availability.

KRA leadership should be sensitized on the importance of aligning the organizational structure with the strategy implementation process. Policies should be formulated to offset the delays caused by bureaucracy, the decision-making process, and long chains of command that hinder effective strategy implementation.

KRA should develop a system for accurately identifying all stakeholders, and also develop effective ways of communicating with them, prior to, during and after the implementation process.

5.5 Additional Research Areas

Additional studies should be conducted to investigate the effect of other organizational factors on strategy implementation, as well as assessing whether any moderating factors exist. This may include the role of stakeholders in strategy implementation, the reasons for their involvement or resistance to the implementation process as well as the challenges faced while dealing with them. Additional research areas may also include: identifying the impact of the strategic planning process on strategy implementation; assessing the level of involvement of various management levels and personnel in strategy implementation, especially with regard to communication between management and employees; and the impact of using rewards for meeting performance targets linked to strategy implementation.

ST. PAUL'S UNIVERSITY

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APPENDICES

APPENDIX I: INTRODUCTION LETTER

Dear Sir/Madam,

RE: DATA COLLECTION AT KRA HEADQUARTERS

I am a student at St Paul's University enrolled in the Master of Business Administration program. One of the educational requirements for the program is a research project, which will investigate the factors affecting successful strategy implementation at KRA. I would kindly request you to complete the attached questionnaire; the information you provide will be kept confidential and used specifically for the research project.

Your assistance will be highly appreciated.

Yours Sincerely,

Cathelynn Ngati
mbanrb153315@spu.ac.ke

KENYA REVENUE AUTHORITY

Ref: KRA / 1003 /5 / 4

Catherine Ngati
0722-107705
C/O St.Paul's University
NAIROBI

Dear Madam,

RE: REQUEST TO CONDUCT RESEARCH

Your request to conduct research vide your letter dated 30th August, 2016 has been approved

The research shall be administered through questionnaires only.

Please treat the information gathered with uttermost confidentiality.

Kindly favour us with a copy of the project for our retention once the research is complete.

Yours Faithfully,

Cleaver O. Aceton
For: Deputy Commissioner – HR.

ST PAUL'S UNIVERSITY

APPENDIX II: QUESTIONNAIRE

SECTION A: PERSONAL AND INSTITUTIONAL INFORMATION

Thank you for taking the time to fill in this questionnaire; please answer all questions. Kindly note that the information will be kept confidential.

1. What is your gender? (please tick)

   ☐ Male ☐ Female

2. What is your highest education level? (please tick)

   ☐ High School ☐ Diploma ☐ Bachelors ☐ Post Graduate ☐ Doctorate

   ☐ Other (please specify) _____

3. How long have you worked at KRA? (please tick)

   ☐ Below 1year ☐ 1-5years ☐ 6-10years ☐ 11-15years ☐ 16-20years ☐ Over 20years

---

The following sections seek to understand the factors that led to successful strategy implementation, within the context of the Revenue Administration Reform and Modernization (RARMP) projects in your department. For every section, please tick the appropriate box to indicate your agreement or disagreement with each statement:

Strongly Agree=(SA); Agree=(A); Uncertain=(U); Disagree=(D); Strongly Disagree=(SD)

SECTION B. LEADERSHIP

	SA	A	U	D	SD
4. There is executive support for the RARMP strategy					
5. Top management clearly communicates RARMP objectives					
6. There are open channels of communication between top management and employees during implementation of the RARMP strategy					
7. Top management provides feedback that improves performance during implementation of the RARMP strategy					
8. Top management involves staff when considering implementation of a RARMP project					

9. In what ways does top management promote greater commitment to the implementation of the RARMP strategy?

   _____

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SECTION C. ORGANIZATIONAL RESOURCES

	SA	A	U	D	SD
10. There is efficient management of resources in RARMP projects					
11. Efficient management of resources contributed to the successful implementation of the RARMP strategy					
12. Project teams have the requisite expertise to implement the RARMP strategy					
13. There are rewards for meeting performance targets linked to the RARMP strategy					
14. There is adequate funding for the implementation of RARMP projects					
15. The adoption of IT contributed to the success of the RARMP strategy					

16. What investments in technology were made prior to, or during the implementation of projects under the RARMP strategy?

_____

SECTION D. ORGANIZATIONAL STRUCTURE

	SA	A	U	D	SD
17. KRA's organizational structure contributed to the success of RARMP strategy					
18. Long chains of command hinder implementation activities					
19. KRA policies are updated to support new processes resulting from the projects under the RARMP strategy					
20. The decision-making process causes delays in strategy implementation					
21. Project management activities are well coordinated during implementation of the RARMP strategy					

22. In what ways was the organizational structure changed to support the RARMP strategy?

_____

23. Were there any monitoring activities linked to the RARMP strategy? Briefly explain. If not, how was the project monitored?

_____

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SECTION E. ORGANIZATIONAL CULTURE

	SA	A	U	D	SD
24. KRA's organizational culture contributed to the success of the RARMP strategy					
25. Top management supports KRA's core values					
26. Teamwork is encouraged during the implementation of the RARMP strategy					
27. Bureaucracy hinders the successful implementation of the RARMP strategy					
28. Information sharing is common during implementation of the RARMP strategy					
29. Changes triggered by RARMP projects are clearly communicated to affected stakeholders					
30. Change management enables staff to adjust to the changes imposed by the RARMP strategy					
31. Change management contributed to the success of the RARMP strategy					

32. How did management ensure that the changes triggered by the RARMP strategy were institutionalized?

_____

SECTION F. STRATEGY IMPLEMENTATION

	SA	A	U	D	SD
33. The RARMP strategy was implemented within the approved time schedule					
34. The cost of implementing the RARMP strategy exceeded the approved budget					
35. Successful implementation of the RARMP strategy influenced the increase in revenue collection					
36. Successful implementation of the RARMP strategy influenced the reduction in the cost of collecting revenue					

37. How did your department overcome the challenges encountered during the implementation process?

_____

38. Please rate the following factors that influence strategy implementation, according to importance, where 1 represents the most important factor and 4 represents the least important factor.

☐ Executive Support
☐ Organizational Structure
☐ Organizational Resources
☐ Organizational Culture

THANK YOU FOR TAKING THE TIME TO FILL THIS QUESTIONNAIRE

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APPENDIX III: RESEARCH BUDGET

Item	Quantity	Unit Cost in KES	Total Cost
Research Permit	1	1,000	1,000
Printing/Binding	20	700	14,000
Travelling	5 months	2,000	10,000
Expenses			
Internet	5 months	500	2,500
Phone	5 months	500	2,500
Total			30,000

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APPENDIX IV: TIME PLAN

CHAPTER ONE	
Background	Jan 2
Research Problem	Jan 3 - 4
Objectives/Questions	Jan 5
Scope of the Study	Jan 7
CHAPTER TWO	
Theoretical Review	Jan 7 - 8
Empirical Review	Jan 9 - 11
Knowledge Gap	Jan 12
Conceptual Framework	Jan 12
CHAPTER THREE	
Research Design	Jan 13 - 14
Population/Sample	Jan 16
Data Collection	Jan 17
Data Analysis	Jan 18 - 19
Meeting with Supervisor	
Amendments	Jan 28 - 31
Submit Proposal	Feb 10
Proposal Defense	Feb 17
Amendments	Feb 18 - 24
Meeting with Supervisor	
Submit Final Proposal	Mar 3
Instrument Pre-Test	Mar 6 - 9
Data Collection	Mar 10 - Apr 10
Data Analysis	Apr 10 - 30
CHAPTER FOUR & FIVE	
Findings	May 1 - 5
Conclusions	May 6
Recommendations	May 8 - 10
Meeting with Supervisor	
Amendments	May 15 - 28
Submit Dissertation	May 31

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